Department
Of the
Treasury
Internal
Revenue
Service

2011 Estimated Data Line Counts Individual Income Tax Returns

(Rev. 09-2013)

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This 2011 Statistics of Income (SOI) estimated data line counts indicates the **estimates** of frequencies of the entries on the lines of the forms and schedules filed with individual tax returns as shown on the 2011 Individual SOI Complete Report weighted file. It is based on returns filed in Processing Year 2012 that were sampled statistically and then weighted to estimate the entire 2011 Tax Year.

Variations of the three basic forms: 1040, 1040A, and 1040EZ, include electronically filed returns. The form variations were categorized into the basic forms according to the data reported on the return. For example, if a return was filed electronically and its characteristics indicate that it would other wise have been filed on paper as a 1040 or 1040A, and then it would be classified as such statistically.

2011 Complete Report estimates:

Total, all individual returns filed
1040 returns
1040A returns
1040EZ returns

Estimates of returns filed electronically:

118,920,586	I otal, all individual returns filed
66,003,531	1040 returns
34,207,257	1040A returns
18,709,798	1040EZ returns

Contents

2011 Totals for Forms and Schedules pg 7	Returns	pg 50
imitations and Guidelinespg 9	Amount	
Description of the Samplepg 11	Schedule F	. 0
ine Item Counts are reported for:	Returns	pg 52
All Returns filed	Amount	. •
Returnspg 14	Schedule R	
Amountpg 15	Returns	pg 56
Form 1040 only	Amount	. •
Returnspg 18	Schedule SE	. •
Amountpg 19	Returns	pg 60
Electronically filed returns	Amount	pg 61
Returnspg 22	Form 982	
Amountpg 23	Returns	pg 64
Form 1040A	Amount	
Returnspg 26	Form 1116	
Amountpg 27	Returns	pg 66
Form 1040EZ	Amount	pg 67
Returnspg 30	Form 2106	
Amountpg 31	Returns	pg 70
Schedule A	Amount	pg 71
Returnspg 32	Form 2106-EZ	
Amountpg 33	Returns	pg 74
Schedule B	Amount	pg 75
Returnspg 34	Form 2439	
Amountpg 35	Returns	pg 76
Schedule C	Amount	pg 77
Returnspg 36	Form 2441	
Amountpg 37	Returns	pg 78
Schedule C-EZ	Amount	pg 79
Returnspg 40	Form 2555	
Amountpg 41	Returns	pg 82
Schedule D	Amount	pg 83
Returnspg 42	Form 2555-EZ	
Amountpg 43	Returns	pg 88
Schedule E	Amount	pg 89
Returnspg 46	Form 3468	
Amountpg 47	Returns	
Schedule EIC	Amount	pg 93

Form 3800	Form 6252
Returnspg 98	Returnspg 154
Amountpg 99	Amountpg 155
Form 3903	Form 6781
Returnspg 104	Returnspg 156
Amountpg 105	Amountpg 157
Form 4136	Form 8283
Returnspg 106	Returnspg 158
Amountpg 107	Amountpg 159
Form 4562	Form 8396
Returnspg 114	Returnspg 162
Amountpg 115	Amountpg 163
Form 4684	Form 8582
Returnspg 118	Returnspg 164
Amountpg 119	Amountpg 165
Form 4797	Form 8586
Returnspg 122	Returnspg 166
Amount	Amountpg 167
Form 4835	Form 8606
Returnspg 126	Returnspg 168
Amount	Amountpg 169
Form 4952	Form 8615
Returnspg 128	Returnspg 172
Amountpg 129	Amountpg 172
Form 4972	Form 8801
Returnspg 130	Returnspg 174
Amount	Amountpg 174
Form 5329	Form 8812
Returnspg 132	Returnspg 182
Amount	Amountpg 183
Form 5405	Form 8814
Returnspg 136	Returnspg 184
Amount	Amountpg 185
Form 5695	Form 8824
Returnspg 140	Returnspg 186
Amount	Amountpg 187
Form 5884	Form 8829
Returnspg 144	Returnspg 190
Amountpg 144	Amountpg 190
Form 5884-B	Form 8834
Returnspg 146	Returnspg 192
. 0	, ,
Amount pg 147 Form 6251	Amountpg 193 Form 8835
Returnspg 150	Returnspg 196
Amount pg 151	Amountpg 197

Form 8839
Returnspg 200
Amountpg 201
Form 8844
Returnspg 204
Amountpg 205
Form 8846
Returnspg 206
Amountpg 207
Form 8853
Returnspg 208
Amountpg 209
Form 8863
Returnspg 212
Amountpg 213
Form 8864
Returnspg 216
Amountpg 217
Form 8880
Returnspg 218
Amountpg 219
Form 8885
Returnspg 220
Amount pg 221
Form 8889
Returnspg 222
Amount
Form 8903
Returnspg 226
Amount
Form 8910
Returnspg 228
Amount
Form 8911
Returnspg 230
Amount
Form 8917
Returns
Amountpg 233

Form 8936		
Returns	. pg	234
Amount	. pg	235
Form 8941		
Returns		
Amount	. pg	237

This publication was prepared by Michael Parisi, Justin Bryan and Adrian Dungan, economists with the Individual Returns Analysis Section.

^{*} New Form for Tax Year 2011 Edition

Totals for Forms and Schedules from Estimated Data Line Counts for Tax Year 2011

	Total	Electronically Filed	
All returns filed	145,370,240	118,920,586	
Form 982, Reduction of Tax Attributes	464,425	372,064	
Form 1040 Form 1040A	84,189,061	66,003,531	
Form 1040EZ	38,598,005 22,583,173	34,207,257 18,709,798	
Schedule A, Itemized Deductions	46,901,143	39,049,542	
Schedule B, Interest & Ordinary Dividends	20,547,306	16,315,212	
Schedule C, Profit or Loss From Business (Sole Proprietorship)	26,104,095	20,541,947	
Schedule C-EZ, Net Profit From Business (Sole Proprietorship)	4,629,950	3,693,408	tabulated within Schedule C total
Schedule D, Capital Gains and Losses	20,795,742	17,098,217	
Schedule E, Supplemental Income and Loss	18,429,080	14,990,358	
Schedule EIC, Earned Income Credit	21,025,573	19,348,649	
Schedule F, Profit or Loss From Farming	1,940,515	1,650,966	
Schedule R, Credit for the Elderly or Disabled	124,621	88,541	
Schedule SE, Self-Employment Tax Form 1116, Foreign Tax Credit	19,728,392 3,924,240	15,565,310 3,266,011	
Form 2106, Employee Business Expenses	8,709,898	7,366,725	
Form 2106-EZ, Unreimbursed Employee Business Expenses	4,595,325	3,918,294	
Form 2439, Undistributed Long-Term Capital Gains	148,364	147,833	
Form 2441, Child and Dependent Care Expenses	7,126,329	6,453,422	
Form 2555, Foreign Earned Income	488,141	198,582	
Form 2555-EZ, Foreign Earned Income Exclusion	113,300		tabulated within Form 2555 total
Form 3468, Investment Credit	12,648	9,021	
Form 3800, General Business Credit	738,094	616,542	
Form 3903, Moving Expenses	1,086,065	954,149	
Form 4136, Credit for Federal Tax Paid on Fuels	481,731	435,472	
Form 4562, Depreciation and Amortization Form 4684, Casualties and Thefts	11,737,219 367,022	9,850,960 302,982	
Form 4797, Sales of Business Property	2,944,607	2,460,209	
Form 4835, Farm Rental Income and Expenses	594,208	498,749	
Form 4952, Investment Interest Expense Deduction	1,877,088	1,519,663	
Form 4972, Tax on Lump-Sum Distributions	9,895	8,018	
Form 5329, Additional Taxes on Qualified Plans (including IRAs)	2,204,937	1,875,571	
Form 5405, First-Time Homebuyer Credit and Repayment of the Credit	202,437	152,547	
Form 5695, Residential Energy Credits	3,885,773	3,380,936	
Form 5884, Work Opportunity Credit	29,846	21,820	
Form 5884B, New Hire Retention Credit	5,101	3,793	
Form 6251, Alternative Minimum Tax-Individuals	10,166,173	8,580,284	
Form 6252, Installment Sale Income Form 6781, Gains and Losses From Section 1256 Contracts	661,292	556,658 516,614	
Form 8283, Noncash Charitable Contributions	656,345 7,486,832	516,614 6,381,470	
Form 8396, Mortgage Interest Credit	55,137	50,131	
Form 8582, Passive Activity Loss Limitations	6,477,313	5,407,299	
Form 8586, Low-Income Housing Credit	34,338	29,498	
Form 8606, Nondeductible IRAs	2,242,652	1,862,279	
Form 8615, Tax for Certain Children Who Have Investment Income	273,657	227,250	
Form 8801, Credit for Prior Year Minimum Tax	1,153,369	942,945	
Form 8812, Additional Child Tax Credit	21,226,694	18,638,543	
Form 8814, Parents' Election To Report Child's Interest and Dividends	147,825	125,786	
Form 8824, Like-Kind Exchanges	170,268	146,060	
Form 8829, Expenses for Business Use of Your Home Form 8834, Qualified Plug-in Electric and Electric Vehicle Credit	3,949,815	3,227,771	
Form 8835, Renewable Elec., Refined Coal, and Indian Coal Prod. Credit	3,262 1,157	3,052 600	
Form 8839, Qualified Adoption Expenses	49,707	000	
Form 8844, Empowerment Zone and Renewal Community Emp. Credit	19,907	13,991	
Form 8846, Credit for Employer SS and Medicare Taxes Paid on Emp. Tips	33,600	23,995	
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts	139,049	103,400	
Form 8863, Education Credits (American Opportunity and Lifetime Learn)	15,674,491	14,011,249	
Form 8864, Biodiesel and Renewable Diesel Fuels Credit	5,638	4,869	
Form 8880, Credit for Qualified Retirement Savings Contributions	6,936,285	6,213,478	
Form 8885, Health Coverage Tax Credit	19,943	14,268	
Form 8889, Health Savings Accounts	4,367,012	3,844,677	
Form 8903, Domestic Production Activities Deduction	775,623	680,289	
Form 8910, Alternative Motor Vehicle Credit	9,422 9,165	6,240 8,092	
Form 8911, Alternative Fuel Vehicle Refueling Property Credit Form 8917, Tuition and Fees Deduction	1,944,003	1,643,579	
Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit	15,008	14,435	
Form 8941, Credit for Small Employer Health Insurance Premiums	112,538	98,689	
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Limitations and Guidelines for The 2011 Data Line Counts

Since the line counts used in this package are obtained from the Tax Year 2011 Individual SOI Complete Report File, they are subject to the same limitations as the data that are included in the Complete Report File. These limitations are derived from the fact that these data are statistically sampled, meaning that the line counts included in this package are **estimates** based on samples, and should not be mistaken for actual counts of the entire population. While most forms and items are present often enough to provide accurate estimates, some less popular items **should be used with a high degree of caution**. All line items with a sample count fewer than 10 have been removed.

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. Shown below are 95 percent confidence intervals for selected Form 1040 items: (For example, the population value of number of returns for salaries and wages, with 95 percent confidence, is between 119,301,935 and 119,817,477). These confidence intervals correspond to the estimates for all Individual Income Tax Returns filed for Tax Year 2011.

95 Percent Confidence Intervals for Number of Returns for Selected Items on all Form 1040's

Item	Line number on 1040	95% c	confidence interval
Salaries and wages	7	(119,301,935	, 119,817,477)
Taxable interest	8a	(51,761,327	, 52,373,641)
Tax-exempt interest	8b	(5,873,285	, 6,103,331)
Ordinary dividends	9a	(27,522,932	, 28,001,778)
Taxable refunds of state & local taxes	10	(21,885,936	, 22,345,412)
Alimony received	11	(397,179	, 476,271)
Capital gain distributions	13 (margin write in)	(1,803,245	, 1,961,139)
Total taxable IRA distributions	15b	(12,815,107	, 13,202,667)
Total pension and annuities	16a	(28,719,910	, 29,242,500)
Taxable pension and annuities	16b	(26,500,189	, 27,014,141)
Unemployment compensation	19	(12,967,045	, 13,374,925)
Social security benefits	20a	(25,584,021	, 26,090,431)
Taxable social security benefits	20b	(16,577,878	, 16,992,404)
Net operating loss	21 (margin write in)	(1,179,251	, 1,278,987)
Educator expenses	23	(3,709,540	, 3,938,902)
IRA deduction	32	(2,470,891	, 2,654,737)

Limitations and Guidelines for 2010 Data Line Counts

95 Percent Confidence Intervals for Number of Returns for Selected Items on all Form 1040's--Continued

Item	Line number on 1040	95% co	onfidence interval
Student loan interest deduction	33	(9,866,654	, 10,237,044)
Tuition and fees deduction	34	(1,849,007	, 2,017,235)
Moving expenses	26	(968,632	, 1,088,374)
One-half of self-employment tax	27	(18,111,820	, 18,405,272)
Self-employed health insurance deduction	29	(3,752,947	, 3,941,459)
Keogh and self-employed SEP and SIMPLE plan	ns 28	(879,746	, 954,526)
Penalty on early withdrawal of savings	30	(887,280	, 1,001,290)
Alimony paid	31a	(542,360	, 624,462)
Total adjustments	36	(35,424,402	, 35,941,950)
Adjusted gross income (amount in thousands)	37	(8,359,370,989	, 8,388,914,965)
Total standard deduction	40	(96,335,251	, 96,903,373)
Additional standard deduction	40 (margin write in)	(13,006,872	, 13,416,004)
Total itemized deductions	40	(46,021,626	, 46,566,042)
Taxable income	43	(108,372,640	, 108,926,318)
Income tax before credits	44	(107,386,603	, 107,935,243)

Forms whose line entries have weak estimates (implying a returns sampled count less than 50) are listed below.

Form 4972 Form 8910 Form 8911

Description of the Sample For the Estimated Data Line Counts

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2012.

All returns processed during 2012 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates.

The estimates in this report are intended to represent all returns filed for Tax Year 2011. While most of the returns processed during Calendar Year 2012 were for Tax Year 2011, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2010

and 2011. Returns for prior years were used in place of 2011 returns received and processed after December 31, 2012. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for previous income years that were processed in 2012.

Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is randomly selected independently from each stratum. Strata are defined by:

- 1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of \$200,000 or more.
- 2. High business receipts of \$50,000,000 or more.
- 3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
- 4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type

Description of the Sample

Price Index for the Gross Domestic Product to represent a base year of 1991.

5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2012 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample

was loaded onto an online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2011, 0.024 percent of the sample returns were unavailable.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

1040 Department of the Treasury—Internal Revenue Service (99)

<u> 940</u>	U.S.	Individual Incor	ne rax i	Return		_ 0	MB No. 1545	-0074 IRS L	Jse Only	−Do not w	rite or staple in	his space.
For the year Jan. 1-Dec.	31, 2011	, or other tax year beginning			, 2011, en	ıding	, 2	0		See sep	arate instruc	tions.
Your first name and in	nitial		Last name							Your soc	ial security n	umber
Total of all retu	urns file	ed = 145,370,240		Electronic	ally Filed Retu	ırns =	118,920),586				
If a joint return, spous			Last name							Spouse's	social security	number
1040 =		34,189,061										
•	er and s	street). If you have a P.O. be	ox, see instruc	ctions.				Apt. r	10.		sure the SSN	
1040A =		38,598,005									on line 6c are	
•	, state, a	nd ZIP code. If you have a for	eign address, a	iso complete s	oaces below (se	e instruc	tions).				ntial Election C	
1040EZ =		22,583,173		I = ·	. , .						723 Y=**	
Foreign country name)			Foreign prov	vince/county		I			a box below refund.	will not change yo	_
67 204 5	.06 •						1				You	Spouse
Filing Status	1 000	Single	/	and the discontinuous	22,061,94	4 F L		,		ng person). (See instruc	tions.) If
53,353,61	14 2				,		child's nam	ng person is a	CNI			
Check only one box. 2,591,000	-	Married filing separa and full name here. I	•	spouse's 55	69,176	; _		widow(er) w	ith den	endent c	hild Re	t. = =136,585,712
_,-,,	6a	Yourself. If some		m vou as a c		do not		. ,		Box	Exempt.=	189,960,365 47,334,047 ot.= 83,816,622
Exemptions	b		74 653		'	י זטוו טני			JO ₁ , 1 <u>L</u>	on 6	Sa and Exemp	47,334,047 ot.= 83,816,622
		Dependents:		(2) Depe	· · · ·	der	Number o	ild under e	 ige 17	on (or children Sc who:	
	(1) First		200	cial secur Nu	mber of Returi		Exempt.=	r child tax structions		• di	ed with you d not live with	
	· · · · · ·	CHILDREN AT HOME		47,33	4,047		83,816,622	36,161,		vou	due to di Ret. eparatio ^{Exem}	= 463,250 pt.= 576,143
If more than four		CHILDREN AWAY FROM	I НОМ Е	463,2	50		576,143	23,657,	152		instructions)	
dependents, see instructions and		PARENTS		2,852	,074		3,430,765	8,945,9	73		endents on 60 entered above	
check here ►		OTHER DEPENDENTS		7,438	3,886		11,521,925	2,604,5	49		I numbers on	
	d	Total number of exem	ptions claim	ed . Retur	ns = See 6a	.E	xemptions =	289,305,821			s above ►	
Income	7	Wages, salaries, tips,	etc. Attach F	Form(s) W-2					7	7 119	9,559,706	
	8a	Taxable interest. Atta	ch Schedule	B if require	d				8	a 52	,067,484	
Attach Farm(s)	b	Tax-exempt interest.	Do not inclu	ide on 'ine	7	8b	5,988	,308				
Attach Form(s) W-2 here. Also	9a	Ordinary dividends. At	tach Sched	ule B if re u	ire				9	a 27	,762,355	
attach Forms	b	Qualified dividends				9b	25,154	<i>'</i>				
W-2G and 1099-R if tax	10	Taxable refunds, cred		s costrue	d local incor	me taxe	es		10		1,115,674	 _
was withheld.	11	Alimony received .						4 000 400	1		136,725	
	12	Business income or (lo									2,917,874	
If you did not	13 14	Capital gain or (loss).			juirea. It not	require	a, cneck ne	ere ▶ ⊔	1:		<u>,271,889</u> ,976,199	-
get a W-2,	15a	Other gains or (losses)	. Attach of	13,729,09		 h Taya	 able amount		15		3.008.887	
see instructions.	16a	Pensions and ann ities	16a	28,981,20			able amount		16		5,757,165	
	17	Rental real sto 3, ro						 Schedule F	_		5,767,783	
Enclose, but do	18	Farn income or (100s).	*						1		867,208	
not attach, any payment. Also,	19	Unen p vme tompe							19		3,170,985	
please use	20a	Sucial recuir benefits		25,837,22	1 1		able amount		20		,785,141	
Form 1040-V.	.1	ther ir some. List typ	e al 1 amou						2	1	508,046	
	.5	Co. Line the amounts	the fair ight of	lumn for lin	es 7 through 2	21. This	is your total	income ►	2	2 14	4,763,632	
Adjusted.	23	Educator expenses	X			23	3,824	,221		21. N	let oper. loss=	1,229,118
Adjusted Gross	24	Certain busing as ex, ans	_				. -=				tock options=	,,,,,,
Gross Income		fee-basis gov 'nment c	1			24	147,0		_		ancel. of debt or. earn. inc.	000,000
IIICOIII C	25	Health rvings ccov				25	1,019		_		Sambling inc.=	1
	26	Moving expanses. Atta				26	1,028		-		axable HSA =	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	27	Deductible part of self-en	. ,			27	18,258		_			011,620
	28	Self-employed SEP, S				28	917,					
	29 30	Self-employed health				29	3,847 944,					
	30 31a	Penalty on early withd Alimony paid b Recip		-		30 31a	583,					
	31a 32	IRA deduction		·		31a	2,562					
	33	Student loan interest of				33	10,05			36 Ar	cher MSA Ded.=	7 460
	34	Tuition and fees. Attac				34	1,933				lousing ded.=	,
	35	Domestic production ac				35	637,					153,280
	36	Add lines 23 through 3				$\overline{}$			3		5,683,176	
	37	Subtract line 36 from I									5,370,240	

Department of the Treasury—Internal Revenue Service (99)

	<u> </u>	Individual Incon	ile Tax	Ketum			OMB NO	o. 1545-007	4 IRS Use	Only—L	o not write or staple in	this space.	
		, or other tax year beginning			, 20	11, ending		, 20		_	e separate instru		
Your first name and in		14505000	Last name		-0	D-4		0.000.50	_	Yo	ur social security i	number	
Total of all ret				Electronic	ally Filed	Returns =	118	8,920,586	j	1_			
If a joint return, spous		name and initial 84,189,061	Last name							Sp	ouse's social securit	y number	
		, ,	v ooo inatru	otiono					Ant no				
•		treet). If you have a P.O. bo	ox, see mstru	Cuons.					Apt. no.		Make sure the SSI and on line 6c are		
City town or post office		38,598,005 nd ZIP code. If you have a fore	sian address a	also complete si	naces held	ow (see instri	ictions)						_
	e, state, at 0EZ =	22,583,173	igii addiess, a	iiso complete s	paces beit	DW (See IIISIII	ictions).				Presidential Election of the control		
Foreign country name		22,303,173		Foreign prov	vince/cor	ıntv		Foreig	n postal cod	joint	ly, want \$3 to go to this for	und. Checkin	ng
r oreign country name	C			1 oreign pro-	VIIICE/COL	arity		Toreig	ii postai cou	a bo	ox below will not change y	our tax or Spouse	_
_	1	Single				4	T Hasa	d of bounder	مرينة المارية				_
Filing Status	2	Married filing jointly (even if only	one had inc	come)	7 (person). (See instruction not your dependent,		2
Check only one	3	Married filing separa				2		's name her		a bat	not your dopondont,	oritor time	
box.		and full name here.	•	spoudo o oo	r above	5 [Qual	lifying wido	w(er) with	depen	dent child		_
	6a	Yourself. If someo	ne can clai	m vou as a c	depende	ent. do no	 t check	box 6a .		. 1	Boxes checked		
Exemptions	b	C		•]	on 6a and 6b No. of children		_
	C	Dependents:		(2) Deprodent		(3) Depende	ent's	(4) ✓ if chi	ld under age	17	on 6c who:		
	(1) First		SO	cial securit, yum	bu	relationship t	o you		r child tax cre structions)	edit	 lived with you did not live with 		-
											you due to divord or separation	e	
If more than four dependents, see											(see instructions		
instructions and											Dependents on 6 not entered above		
check here ▶□											Add numbers of	, [7
	d	Total number of exemp	otic slan.	²d							lines above ▶		╛
Income	7	Wages, salaries, tips, e	c. Atta n I	Form(s) W-2						7	6,055,389,434	1	_
	8a	Taxable interest. Attac	ch haule	B if require	d					8a	120,111,673		_
Attach Form(s)	b	Tax-exempt intel st. I				. 8b	7	2,995,40	6			ļ	
W-2 here. Also	9a	Ordinary dinae ds. , t	tach Sched	ule B if requ	ired .					9a	194,609,806		_
attach Forms	b	Qualified civir end				. <u>9b</u>		42,015,34	15		07.500.754		
W-2G and 1099-R if tax	10	Taxable reful to credit	ts, or offset	of state an	id local i	income ta	ces .			10	27,532,751		-
was withheld.	11	A me v re ved								11	8,777,349		-
	3	usines income or (lo Ca, in gain or (loss).								12	282,969,817		-
f you did not	14	Other gains or (losses			juirea. II	not requi	ea, che	eck nere •		13	375,259,557 -14,450,438		-
get a W-2,	15a	RA distribut ons		263,218,6	71	 h Ta	· · · xable ar	mount		15b	217,319,190		-
see instructions.	16a	Pensions and annuitie		910,731,8			xable ar			16b	581,180,358		-
	17	Rental al esta a roy							 edule F	17	486,015,954		-
Enclose, but do	18	Farm i. co. 3 or (loss).								18	-9,602,224		-
not attach, any payment. Also,	19	Unemploymer compe								19	92,383,693		1
olease use	20a	Social security benefits		490,699,5				mount .		20b	201,612,206		Ī
Form 1040-V.	21	Other income. List type								21	34,051,972		
	22	Combine the amounts in	the far right	column for lin	es 7 thro	ough 21. Th	s is you	r total inco	me ►	22	8,498,486,227	7	
Adiustad	23	Educator expenses				. 23		962,429		21.	. Net oper. loss=	169,08	3,5
Adjusted Gross	24	Certain business expense		• •							Stock options=	139,59	
Gross Income		fee-basis government office						518,417			Cancel. of debt=	13,796	
IIICOIIIE	25	Health savings accoun					_	3,078,052			For. earn. inc. ex= . Gambling inc.=	28,061 26,515	•
	26	Moving expenses. Atta					_	2,930,988			. Taxable HSA =	380,29	
	27	Deductible part of self-en						6,022,97					
	28	Self-employed SEP, SI						9,483,81					
	29	Self-employed health in						4,543,69 461,169	1				
	30	Penalty on early withdr						0,665,31	1				
	31a 32	Alimony paid b Recip				_		1,043,87					
	32 33	Student loan interest d						9,673,065			36. Archer MSA Ded.=	11 644	1
	34	Tuition and fees. Attac						4,310,353			36. Housing ded.=	, -	
	35	Domestic production act						8,994,778			36. Other adj.=	,	
	36	Add lines 23 through 3								36	124,343,250	1	
	37	Subtract line 36 from li								37	8,374,142,97		-//

TITLE COUNTS	(TILL I TOURLS TIRL LS I	TIVIT LLD DI IDLD OIT
NUMBER OF RETU	RNS FILED FOR SELECT	ΓED LINES

Form 1040 (2011)	39a A = 21,522,936	B = 8,53	05,379	C = 2	93,052		D = 87,	007				Page ∠
Tax and	38	Amount from line 37 (adjust							·	38		-	
Credits	39a	Check A You were bo	orn before January	<i>i</i> 2, 1947,	C	3lind.	Total bo	xes					96,619,312
- Credito		- -	s born before Janu	•	_			I ► 39a			Add. Stand	. Ded. =	13,211,438
Standard	b	If your spouse itemizes on a	a separate return or	you were a du	ıal-statı	us alien,	, check	here ►	39b 72	9,696		3,619,312	
Deduction for—	40	Itemized deductions (from	n Schedule A) or y	our standard	deduc	ction (se	ee left m	argin)		40	Itmzed = 46	5,293,834	
People who	41	Subtract line 40 from line 3	38							41	126,6	97,521	
check any box on line	42	Exemptions. Multiply \$3,7	'00 by the number	on line 6d.						42	136,5	89,711	
39a or 39b or who can be	43	Taxable income. Subtract	t line 42 from line	41. If line 42 is	s more	than lin	ne 41, en	ter -0-		43	108,6	49,479	
claimed as a	44	Tax (see instructions). Check	c if any from: a	Form(s) 8814	b 🗌 🛚	Form 49	972 c [] 962 ele	ection	44	107,6	26,808	
dependent, see	45	Alternative minimum tax	(see instructions)	. Attach Form	6251					45	4,24	8,183	
instructions.	46	Add lines 44 and 45								46	107,6	60,923	
 All others: Single or 	47	Foreign tax credit. Attach I	Form 1116 if requi	red		47	6,904	,440				0= 487,030	
Married filing	48	Credit for child and depende	ent care expenses.	Attach Form 24	141	48	6,332	2,814			53c other		
separately, \$5,800	49	Education credits from For	rm 8863, line 23			49	12,05	4,606			53c AMV= 53c Sch R	7,391 = 111,863	
Married filing	50	Retirement savings contr	ibutions credit. A	ttach Form 88	380	50	6,394	,950			53c F8834	= 906	
jointly or Qualifying	51	Child tax credit (see instru	uctions)			51	23,13	6,250			53c F8911 53c F8859		
widow(er), \$11,600	52	Residential energy credits.	Attach Form 569	5		52	3,642	2,988				= 12,248 6= 45,763	
Head of	53	Other credits from Form: a	3800 b 🗌 880	1 c 🗌	Ī	53					330 1 039	1- 45,705	
household, \$8,500	54	Add lines 47 through 53. T	hese are your tota	al credits .						54	46,29	90,170	
\$6,500	55	Subtract line 54 from line 4	16. If line 54 is moi	re than line 46,	, enter	-0				55	95,02	20,390	
Other	56	Self-employment tax. Atta								56	18,2	58,546	
	57	Unreported social security								57	a= 111	,713 b	40,721
Taxes	58	Additional tax on IRAs, other								58	5,70	6,635	
	59a	Household employment tax	•	•						59a	206,32	22	
	b	First-time homebuyer credit								59b	716,559		
	60	Other taxes. Enter code(s) f								60	Other Tax	es = 1,10	0.498
	61	Add lines 55 through 60. T							. •	61	104,3	61,703	
Payments	62	Federal income tax withhe					126,35						
7	63	2011 estimated tax payment			T T	63	9,259	,317					
If you have a	64a	Earned income credit (EI			[64a	27,911	1,726					
qualifying child, attach	b	Nontaxable combat pay elect	ion 64b	17,029				-					
Schedule EIC.	65	Additional child tax credit. A	Attach F rm 8812	<u> </u>		65	21,151	1,049					
	66	American opportunity cred		s, line 14 .	[66	12,823	3,967					
	67	First-time homebuyer cre			t t	67	16,2	209			71a F243	9= 153,4	422
	68	Amount paid with request			t t	68	1,572	,291			71b F883	9= 47.9	•
	69	Excess social securit and t				69	1,347	,372			71c F880	1= 223,	829
	70	Credit for federal tax o. fu			[70	481,	-				5= 19.9	
	71	Credits from Form: 2 3435	b	8801 d	8885	71						,-	Other Paym
	72	Add lines (2, 63, 64, ,)	65 through 71. Ti	nese are your t	total p	ayment	ts		. ▶	72	136,9	66,083	26,37
Refund	73	If line 72 is in, re the name	61, subtract l'ie	51 from line 72	2. This	is the a	ımount y	ou over	paid	73	116.3	60.446	
	74a	Amour on e 7 ou war	t refunded to you	i. If [:] orm 8888	3 is atta	ached, c	check he	ere . I	▶ 🗌	74a		43,755	
Direct deposit?	▶ b	Routir I number	71,568,07	8	▶ c Ty	pe:	Checking	g 🗌 Sa	vings				
See	▶	1ccountper											
instructions.	75	An unt of line 73 you want	a ph ' to your 20	12 estimated t	tax ►	75	4,041	.409					
Amount	76	Amount you owe out '30	ct ir 🥫 72 from line	61. For details	s on ho	w to pa	ay, see ir	nstructio	ns 🕨	76	23.66	34.786	
You Owe	77	Estimated tax pen 'ty (see	nstructions) .			77	6,702	,687					
Third Party	Do	you want to a w and her	rson to discuss	this return with	h the IF	RS (see	instructi	ons)?	Yes Yes	. Com	plete bel	ow. [No
Designee	Des	signee's		Phone				Person	al identifi	cation			
		me ►		no. ▶				numbei	r (PIN))	<u> </u>		
Sign Here		der penalties of perjury, I declare tly are true, correct, and complete.											l belief,
Joint return? See	You	ur signature		Date	Your	occupatio	on			Daytir	ne phone	number	
instructions.													
Keep a copy for your records.	Spo	ouse's signature. If a joint return	, both must sign.	Date	Spous	e's occu	upation			PIN, er	nter it	an Identity F	Protection
	Prir	nt/Type preparer's name	Preparer's signatu	re			Da	te		nere (s	ee inst.)	PTIN	
Paid		81,451,611	sparor o signatu	· -						Check self-e	κ ∐ if mployed		
Preparer	Г:		<u> </u>				<u> </u>	Firm's FIN		J 5011-6	p.oyeu		
Use Only		n's name ►						Firm's EIN	•				
	Firr	n's address ▶						Phone no.				Form 10	40 (2011)
	. –											. J	· · (=UII)

^{*} Data not shown because of the small number of sample returns on which it is based.

Form 1040 (2011)				Page Z
Tax and	38	Amount from line 37 (adjusted gross income)	38		
	39a	Check A You were born before January 2, 1947, C Blind. Total boxes		Basic Stand. Ded. = 7	45,870,904
Credits		if: B Spouse was born before January 2, 1947, D Blind. Checked ▶ 39a		Add. Stand. Ded. = 2	2,763,284
Standard	b		22,143	Stand. = 768,668,235	
Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	Itmzed = 1,218,496,717	.'
for—					1
 People who check any 	41	Subtract line 40 from line 38	41	6,648,195,824	_
box on line	42	Exemptions. Multiply \$3,700 by the number on line 6d	42	1,069,958,084	_
39a or 39b or who can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43	5,746,218,265	
claimed as a	44	Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c 962 election	44	1,088,572,999	
dependent, see	45	Alternative minimum tax (see instructions). Attach Form 6251	45	30,479,041	
instructions.	46	Add lines 44 and 45	46	1,119,093,724	
All others:	47	Foreign tax credit. Attach Form 1116 if required 47 16,451,128		53a F3800= 2,406,661	
Single or Married filing	48	Credit for child and dependent care expenses. Attach Form 2441 48 3,425,529		53b F8801= 565,220 53c other= 23,058	
separately,	49	Education credits from Form 8863, line 23		53c AMV= 14,252	
\$5,800 Married filing	50	Retirement savings contributions credit. Attach Form 8880 50 1,117,627		53c Sch R= 16,165 53c F8834= 1,004	
jointly or			-	53c F8911= 2,601	
Qualifying widow(er),	51		_	53c F8859= * 53c F8936= 76,262	
\$11,600	52	Residential energy credits. Attach Form 5695	_	53c F8396= 54,872	
Head of household.	53	Other credits from Form: a 3800 b 8801 c 53			
\$8,500	54	Add lines 47 through 53. These are your total rea . s	54	66,285,656	
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0	55	1,052,808,067	
Other	56	Self-employment tax. Attach Schedule SE	56	46,282,362	
	57	Unreported social security and Medicare tax from prm: a 4137 b 8919	57	a= 17,586 b=	15,020
Taxes	58	Additional tax on IRAs, other qualified retiremed in ans, etc. Attach Form 5329 if required	58	5,699,151	
	59a	Household employment taxes from a hedule H	59a	943,171	
	b	First-time homebuyer credit rep., pt tach Form 5405 if required	59b	447,098	
	60	Other taxes. Enter code(s) from instructions Recapture Tax = 14,218	60	Other Taxes = 452,32	25
	61		61	1,106,695,572	-
B		The most of the second	01	1,100,033,372	
Payments	62		-		
If you have a	63	2011 estimated tay pay renuland amount applied from 2010 return 63 232,953,108	_		
qualifying	64a	Earned in lome arr dit LIC)			
child, attach	b	Nontaxable co. bat presection 64b 189,123			
Schedule EIC.	65	Additional c. "Idita redit. Attach form 981z			
	66	American opportunity credit from Form a 363, line 14 66 11,516,924			
	67	First-time: Smebuyer creat from Form 3405, line 10 67 117,834		71a F2439= 1,315,4	190
	68	An ount paid with request for expansion to file 68 64,241,359		71b F8839= 610,43	4
	69	Excess social security and tie ARVA tax withheld 69 1,618,095		71c F8801= 643,31	7
	70	Credit for federal ax on fulls. Attach Form 4136 70 354,812		71d F8885= 53,721	
	71	Credits from Fo a 2439 p 8839 c 8801 d 8885 71		71010005- 55,721	Other Paym
	72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	1,376,712,517	47,37
Refund					11,01
neiulia	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	374,769,348	_
	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here . •	74a	324,966,809	
Direct deposit?	► b	Routing number 71,568,078 ▶ c Type: ☐ Checking ☐ Savings			
See instructions.	► d	Account number			
	75	Amount of line 73 you want applied to your 2012 estimated tax ► 75 49,802,539			
Amount	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	105,520,550	
You Owe	77	Estimated tax penalty (see instructions)			
Third Party	Do	you want to allow another person to discuss this return with the IRS (see instructions)?	s. Com	plete below.	No
Designee		signee's Phone Personal iden	tification		
Designee		me ► no. ► number (PIN)		•	
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to	the best	of my knowledge and be	elief,
Here		y are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which pre			,
	Yo	ur signature Date Your occupation	Davti	me phone number	
Joint return? See	1	a. ognatar	54,1	o pinono namboi	
instructions. Keep a copy for	On.	ouse's signature. If a joint return, both must sign. Date Spouse's occupation	If tha !	RS cent you an Identity De-	tection
your records.	Sp	ouse's signature. If a joint return, both must sign. Date Spouse's occupation	PIN, e		L e CtiON
		15		see inst.)	
Paid	Pri	nt/Type preparer's name Preparer's signature Date	Chec	k ☐ if PTIN	
Preparer		68,596,071		employed	
Use Only	Fire	n's name ► Firm's EIN ►			_
Jos Gilly		m's address N			

^{*} Entry for this line is greater than zero, but too small to report

1040 Department of the Treasury—Internal Revenue Service (99)

<u> </u>	<u>u.s.</u>	Individual Incor	<u>ne тах і</u>	<u>keturn</u>		OI	MB No. 154	5-0074 IRS	Use Only	/—Do	not write or staple in t	his space.
For the year Jan. 1-Dec.	31, 2011	1, or other tax year beginning			, 2011, e	nding	,;	20		See	separate instruc	tions.
Your first name and in		4 - 04 400 004	Last name							You	r social security n	umber
Total 1040 ONLY ret	urns file	d = 84,189,061										
If a joint return, spous			Last name					-		Spor	use's social security	number
		Only = 66,003,531										
Home address (numb	er and s	street). If you have a P.O. be	ox, see instruc	ctions.				Apt.	no.	lack	Make sure the SSN	
		1710			. ,						and on line 6c are	
City, town or post office	, state, a	and ZIP code. If you have a for	eign address, a	lso complete s _l	paces below (s	ee instruct	tions).			Pre	esidential Election C	ampaign
				T							,853,532 Y = ** { , want จo to yo to this lui	
Foreign country name	9			Foreign pro	vince/county		1			a box	below will not change yo	
										refund	. You	Spouse
Filing Status	500 1	∐ Single			9,734,349)		•		ing p	erson). (See instruct	tions.) If
41,840,73	38 2	☐ Married filing jointly	`		,			ng person is	a chi			
Check only one box. 1.769.241	3	Married filing separa	•	pouse's SS			child's nam		ر مرام الماني		lambahilal Da	
box. 1,769,241		and full name here. I			42,233	<u>, </u>	, ,	widow(er) v		_	Boxes cne Ret. =	. = =82,273,2 124,129,061
Exemptions	6a	☐ Yourself. If some	one can clair 855,802	m you as a o	dependent,	do not o			273,259	}	on 6a and Exemp	30,070,640 at.= 54,296,812
	b	□ Spouse			<u> </u>		Number (of <u> </u>	ane 17	- '	No. of children on 6c who:	01,200,012
	C (1) Eirot	Dependents: name Last name	200	(2) Deper cial securi Nu	mber of Retu	tent rns _{to}	rs (1) on alif Exempt.=	vina for child ta	ax credit		 lived with you 	
	(1) First	CHILDREN AT HOME		30.0	70,640		54,296,812	20,98		-	did not live with you due to di_Ret.	= 318,584
If more than four		CHILDREN AWAY FROM	M HOME	318,	-		411,582		4,355	-	or separatio Exemi (see instructions)	μι.= 411,582
dependents, see		PARENTS	VI / IOIVIL	- 	0,136		2,018,687	_ 14,08		-	Dependents on 60	
instructions and check here ▶☐		OTHER DEPENDENTS			0,614		4,533,691			-	not entered above	
Check here	d	Total number of exem	ptions claim			. Ex		185,389,83		-	Add numbers on lines above ▶	
	7	Wages sal ries, tips,	·							7	64,114,329	
Income	8a	Tax ble inte est. Atta								Ba	42,165,044	
	b	Tax-ex-mpt interest.	4	•		8b	5,824	.292			,,.	
Attach Form(s)	9a	Ora nary dividends. At							g	Эа	24,934,106	
W-2 here. Also attach Forms		Qualified dividends	`			9b	22,79	2.098				
W-2G and	10	Taxable refunds, credi	its. or offsets	s of state an	nd local inco				1	10	22,115,674	
1099-R if tax	11	Aliman, received.								11	436,725	
was withheld.	12	Business income or (lo	os. \. A.c. ch	Schedule C	or C-EZ .1	3.Cap. (Gain Dist. :	= 1,506,68	8 1	12	22,917,874	
	13	Capital gain or (loss)	Attach Sche	dule D if req	uired. If not	require	d, check h	ere ▶ □] [1	13	20,271,889	
If you did not	14	Other gains o (loss as	Attach For	m 4797 .					1	14	1,976,199	
get a W-2, see instructions.	15a	IRA distributions .	15a	11,595,18	30	b Taxa	ıble amount		1:	5b	10.966.459	
	16a	Pensions and annuities	16a	23.040.15	51	b Taxa	ıble amount		10	6b	21,109,637	
	17	Rental real estate, roy	alties, partne	erships, S co	orporations,	trusts,	etc. Attach	Schedule	E <u> </u> 1	17	16,767,783	
Enclose, but do not attach, any	18	Farm income or (loss).	Attach Sch	edule F .					1	18	1.867.208	
payment. Also,	19	Unemployment compe	ensation .						1	19	7,036,291	
please use	20a	Social security benefits	20a	18,582,38	31	b Taxa	ıble amount		2	0b	13,392,250	
Form 1040-V.	21	Other income. List typ								21	5,482,210	
	22	Combine the amounts in	the far right of	column for lin	es 7 through	21. This			2	22	83,982,436	
Adjusted	23	Educator expenses				23	3,116	5,586	_		21. Net oper. loss=	, -,
Aujusteu Gross	24	Certain business expens		, i	•			004			21. Stock options=	0,000
Income		fee-basis government off				24	147,				21. Cancel. of debt 21. For. earn. inc.	000,00
ii iooiiie	25	Health savings accour				25	1,019		-		21. Gambling inc.=	,
	26	Moving expenses. Atta				26	1,028				21. Taxable HSA =	1,000,
	27	Deductible part of self-en				27	18,25					,52
	28	Self-employed SEP, S				28	917,					
	29	Self-employed health				29	3,847 944,					
	30	Penalty on early withd		- 1		30	583,					
	31a 32	Alimony paid b Recipulation IRA deduction				31a 32	2,181					
	33	Student loan interest of				33	6,396				36 Archer MSA Ded -	7 460
	34	Tuition and fees. Attac				34	1,312				36. Archer MSA Ded.= 36. Housing ded.=	•
	3 4 35	Domestic production ac				35	637,					153,280
	36	Add lines 23 through 3				-				36	30,756,634	
	37	Subtract line 36 from I								37	84,189,061	
			•	,	5.230		-		, ,		,	

Foreign country name

Filing Status

Check only one

Exemptions

If more than four dependents, see

instructions and

check here ▶

Income

Attach Form(s)

W-2 here. Also

attach Forms

1099-R if tax

was withheld.

If you did not

see instructions.

Enclose, but do

not attach, any

payment. Also, please use

Form 1040-V.

get a W-2,

W-2G and

For the year Jan. 1-Dec. 31, 2011, or other tax year beginning

If a joint return, spouse's first name and initial

1

2

6a

С

(1) First name

d

7

8a

b

9a

b

10

11

12

13

14

15a

16a

17

18

19

20a

21

22 23

24

25

36

Department of the Treasury-Internal Revenue Service

Home address (number and street). If you have a P.O. box, see instructions.

Single

Spouse

Qual ricd dividends

Alimony received

IRA distributions

Pensions and annuities

Other gains or (losses). Attac.

Unemployment compensation

Social security benefits | 20a

Other income. List type and amount

Dependents:

and full name here. ▶

Last name

Total number of exemptions claimed

Wages, salaries, ips, etc. Attach Form (s) W-2

Taxable interest. Attach Schedule 2 if required

Tax-exempt in tell st. Do not include on line 8a

Ordinary dividends. Attach Schedule B if required

15a

16a

Farm income or (loss). Attach Schedule F

U.S. Individual Income Tax Return

(2) Dependent's

social security number

F rm 4797 .

243,725,827

794.128.745

370,335,152

Last name

Last name

Married filing jointly (even if only one had income)

Married filing separately. Enter spouse's SSN above

19 OMB No. 1545-0074 IRS Use Only-Do not write or staple in this space. , 20 See separate instructions. 2011, ending Your social security number Total 1040 ONLY returns filed = 84,189,061 Spouse's social security number Electronically filed forms 1040 Only = 66,003,651 Apt. no. Make sure the SSN(s) above and on line 6c are correct. City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking Foreign province/county Foreign postal code a box below will not change your tax or refund. You Spouse Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. Qualifying widow(er) with dependent child 5 Boxes checked Yourself. If someone can claim you as a dependent, do not check box 6a on 6a and 6b No. of children on 6c who: (4) ✓ if child under age 17 (3) Dependent's lived with you qualifying for child tax credit (see instructions) relationship to you did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above 7 4,729,877,764 8a 114,303,558 72,512,789 8b 186,748,959 9a 136,220,708 9b Taxable refunds, credits of state and local income taxes 27,532,751 10 11 8,777,349 Business income or (loss). Attach Schedule C or C-EZ .13 Cap. Gain. Dist. =. 1,309,981 12 282,969,817 Capital gain or (ICSS). Attach Schedule Diff required. If not required, check here ▶ 13 375,259,557 -14,450,438 14 **b** Taxable amount 15b 200,038,570 16b 486,293,441 b Taxable amount Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 486,015,954 18 -9,602,224 19 54,051,396 **b** Taxable amount 20b 175,595,898 30,909,786 520 28 251 92

Adjusted Gross Income

2	Combine the amounts in the far right column for lines 7 through 2	21. This	is your total income	▶	22	6,979,179,668		
3	Educator expenses	23	792,948			21. Net oper. loss=	169,083	3,5
4	Certain business expenses of reservists, performing artists, and					21. Stock options=	139,591	1
	fee-basis government officials. Attach Form 2106 or 2106-EZ	24	518,417			21. Cancel. of debt=	13,796,	,72
5	Health savings account deduction. Attach Form 8889 .	25	3,078,052			21. For. earn. inc. ex=	, ,	,
6	Moving expenses. Attach Form 3903	26	2,930,988			21. Gambling inc.=	26,515,	,
7	Deductible part of self-employment tax. Attach Schedule SE.	27	26,022,975			21. Taxable HSA =	380,299	9
8	Self-employed SEP, SIMPLE, and qualified plans	28	19,483,818					
9	Self-employed health insurance deduction	29	24,543,691					
0	Penalty on early withdrawal of savings	30	461,169					
1a	Alimony paid b Recipient's SSN ▶	31a	10,665,311					
2	IRA deduction	32	9,990,659					
3	Student loan interest deduction	33	6,131,578			36. Archer MSA Ded.= 1	1,644	
4	Tuition and fees. Attach Form 8917	34	2,783,208			36. Housing ded.= 99	9,010	
5	Domestic production activities deduction. Attach Form 8903	35	8,994,778			36. Other adj.= 1,	543,678	;

118.051.923

6.861.127.745

Subtract line 36 from line 22. This is your adjusted gross income

Add lines 23 through 35 . .

36

37

Form 1040 (2011)	39a A = 11,437,662	B = 6.61	19,977	$C = 191,00^{\circ}$	1	D = 61,105			Page 2
Tax and	38	Amount from line 37 (adju	sted gross income)				38		
	39a	Check ∫ A You were b	orn before January	, 2, 1947,	C Blind.	Total	boxes		Basic Stand. Ded. =	35,894,892
Credits			s born before Janu				I		Add. Stand. Ded. =	7,288,676
Standard	b	If your spouse itemizes on		•				27,706	Stand. = 35,894,892	
Deduction for—	40	Itemized deductions (fro	•	-			-	40	Itmzed = 46,293,834	
• People who	41	Subtract line 40 from line						41	75,543,595	
check any	42	Exemptions. Multiply \$3,						42	82,273,258	
box on line 39a or 39b or	43	Taxable income. Subtraction	-					43	67,760,073	
who can be claimed as a	44	Tax (see instructions). Chec						44	66,936,272	
dependent,	45	Alternative minimum tax						45	4,244,224	
see instructions.	46	Add lines 44 and 45						46	66,970,387	
All others:	47	Foreign tax credit. Attach			1 1		04,440	70	53a F3800= 487,030	
Single or Married filing	48	Credit for child and depend	•				33,881		53b F8801= 256,192	
separately,	49	Education credits from Fo	-				92,787	_	53c other= 1,225 53c AMV= 7,391	
\$5,800 Married filing	5 0	Retirement savings cont	•				42,575	-	53c Sch R= 28,410 53c F8834= 906	
jointly or	51	Child tax credit (see instr					529,652	-	53c F8911= 3,456	
Qualifying widow(er),							42,988	-	53c F8859= * 53c F8936= 12,248	
\$11,600	52 50	Residential energy credits Other credits from Form: a				3,0	42,900	_	53c F8396= 45,763	1
Head of household.	53								30,895,847	
household, \$8,500	54 55	Add lines 47 through 53. Subtract line 54 from line	,					54		
								55	61,749,942	
Other	56	Self-employment tax. Atta						56	18,258,546	40.721
Taxes	57	Unreported social security					8919	57	a= 111,713 b=	40,721
	58	Additional tax on IRAs, oth						58	5,706,635	
	59a	Household employment ta						59a	206,322	
	b	First-time homebuyer cred						59b	716.559	100
	60	Other taxes. Intercode(s)						60	Other Taxes = 1,100	0,4 <u>98</u>
	61	Add lines 15 th ough 60.						61	71,087,231	 -
Payments Payments	62	Federal income tax withher					84,750	-		
If you have a	63	2011 estin ited tax paymen		ed from 2010 re			21,385	4		
qualifying	64a	Farned income crudit (E			64a	11,0	28,129			
child, attach	b	Nontaxable combat pay elso		7,057						
Schedule EIC.	65	Additional crimital credit.					21,540			
	66	American or portunity cree					44,497			
	67	First-time ho nebuyer cre					5,209	_	71a F2439= 153,4	•
	68	Amount paid with reques					46,069		71b F8839= 47,95	6
	69	Excess social security and					41,039		71c F8801= 223,8	29
	70	Credit for federal tax on f				48	1,731		71d F8885= 19,94	1
	71	Credits from Form: a 243							77 700 000	Other Payments:
	72	Add lines 62, 63, 64a, and					<u> ▶</u>	72	77,783,632	26,379
Refund	73	If line 72 is more than line	*				· -	73	60,608,982	
	74a	Amount of line 73 you wa						74a	57,710,570	
Direct deposit?	► b	Routing number	71,568,07	8	► c Type:	Check	king Savings			
See instructions.	► d	Account number								
	75	Amount of line 73 you want					87,970			
Amount	76	Amount you owe. Subtra			1 i	•		76	19,764,082	
You Owe	77	Estimated tax penalty (see			77		21.574			
Third Party	Do	you want to allow another	person to discuss	this return witl	h the IRS (see	instru	ctions)?	s. Com	plete below.	」No
Designee		signee's		Phone			Personal ident	ification		
Cian		me ►		no. ▶			number (PIN)		<u> </u>	
Sign		der penalties of perjury, I declare in y are true, correct, and complete.								belief,
Here		•	200iai alioni oi proparo	· · · · · · · · · · · · · · · · · · ·	1		ao o. mo prop	1	,	
Joint return? See	YO	ur signature		Date	Your occupat	ion		Dayti	me phone number	
instructions. Keep a copy for	_	avende elementione IE 1111 1	n hall	Data	Cnovers'	+'		16 11 .	DO continue and the continue of	votantin-
your records.	Spe	ouse's signature. If a joint return	n, botn must sign.	Date	Spouse's occ	upation	I	If the I	RS sent you an Identity P nter it	rotection
			I 5			- 1	<u> </u>		see inst.)	
Paid	Prii	nt/Type preparer's name	Preparer's signatu	re			Date		k 🗀 if PTIN	
Preparer		52,764,631					T	self-e	employed	
Use Only	Firr	n's name 🕨					Firm's EIN ▶			
	<u>F</u> irr	n's address ►					Phone no.			

Form **1040** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

Form **1040** (2011)

Form 1040 (2	(2011)												Page 2
Toy ond	,	38	Amount from line 37 (adju	sted gross income)						38		
Tax and		39a	(—	orn before January	•		`	Total b				Basic Stand. Ded. = 3	304,792,088
Credits			<u>—</u>	s born before Janu			- 1		ed ► 39a			Add. Stand. Ded. =	12,855,244
	$\overline{}$	L								Obl =0		Ī	i i
Standard Deduction	, <u> </u>	b	If your spouse itemizes on	•	-					39b 72		Stand. = 317,676,994	
for—	-	40	Itemized deductions (from								40	Itmzed = 1,218,496,71	17
People w		41	Subtract line 40 from line	38							41	5,565,920,907	
check any box on line		42	Exemptions. Multiply \$3,	700 by the number	on line 6d.						42	685,575,855	
39a or 39b who can b		43	Taxable income. Subtract	ct line 42 from line	41. If line 42 is	s more th	nan lir	ne 41, e	enter -0		43	4,967,474,086	
claimed as	s a	44	Tax (see instructions). Chec	k if any from: a	Form(s) 8814	b Fo	orm 4	972 c	962 elec	ction	44	984,332,325	
dependent, see	t,	45	Alternative minimum tax								45	30,476,201	
instructions	s.	46	Add lines 44 and 45							•	46	1,014,850,209	
 All others 	s:									1	70		1
Single or		47	Foreign tax credit. Attach				47		51,128			53a F3800= 2,406,66 53b F8801= 565,220	'
Married filir separately,		48	Credit for child and depend	•			48		10,371			53c other= 23,058	
\$5,800	,	49	Education credits from Fo	rm 8863, line 23		. 4	49	8,32	22,085			53c AMV= 14,252 53c Sch R= 3,483	
Married filir	ng	50	Retirement savings conti	ributions credit. A	ttach Form 88	380	50	54	5,726			53c F8834= 1,004	
jointly or Qualifying		51	Child tax credit (see instru	uctions)			51	19.5	84,161			53c F8911= 2,601 53c F8859= *	
widow(er),		52	Residential energy credits	. Attach Form 569	5	. [52		76,001			53c F8936= 76,262	
\$11,600		53	Other credits from Form: a	_		_	53	1,01			•	53c F8396= 54,872	i
Head of household,		54	Add lines 47 through 53.								E4	EO 166 00E	
\$8,500			Subtract line 54 from line	•							54	52,166,885	
		55									55	962,683,324	
Other		56	Self-employment tax. Atta								56	46,282,362	
Taxes		57	Unreported social security	and Medicare tax	from Form:	a 🗌 41	37	b [8919 .		57	a= 17,586 b=	_ 15,020
Taxes		58	Additional tax on IRAs, other	er qualified retireme	ent plans, etc. A	Attach Fo	orm 5	329 if re	equired .		58	5,699,151	
		59a	Household employment tax	ces from Schedule	н						59a	943,171	
		b	First-time homebuyer credi								59b	447,098	
		60			_						60	Other Taxes = 452,3	225
			Other taxes. Enter code s)										_
		61	Add lines 55 through 60.								61	1,016,566,021	
Paymen		62	Federal income tax v rith are						93,766				
		63	2011 estimated 'ax p. vment				63	231,8	37,940				
If you have	e a _	64a	Earned income credit (E	IC)		6	4a	25,44	43,956				
qualifying child, attac	-h	b	Nontaxable combat pay elec	tion C4b	45,307								
Schedule E		65	Additional child tax crean			6	65	11 9	71,571				
		66	American opportunity area			_	66		0,261				
		67	First-time homebuyer are				67		7,834				- 100
												71a F2439= 1,315	´ · —
		68	Amount paid with request				86		25,341			71b F8839= 610,4	134
		69	Excess social security and				69	-	5,864			71c F8801= 643,3	317
		70	Credit for federal tax on fe	uels. Attach Form	4136	7	70	354	1,812 _			71d F8885= 53,72	21
		71	Credits from Form: a 2439	9 b 🗌 8839 c 🗌	8801 d	8885	71						Other Paym
		72	Add lines 62, 63, 64a, and	d 65 through 71. Ti	hese are your t	total pay	men	its .		>	72	1,164,386,832	47,37
Refund		73	If line 72 is more than line	61, subtract line	31 from line 72	2. This is	the a	amount	you over n	aid	73	249,049,242	
		74a	Amount of line 73 you war	·						· 🔲	74a	199,362,779	
Divt	oito 🏲	b b	Routing number			c Type	_	Checki		ings		199,002,118	
Direct depos See	osit?		Account number	71,568,07	ř	- C Type	اا	Onecki	g Jav	ıı ıyə			
instructions		_			40		76		:				
		75	Amount of line 73 you want				75		86.463				
Amount		76	Amount you owe. Subtra	ct line /2 from line	61. For details	s on how	to p			s ►	76	101,976,931	
You Ow	е	77	Estimated tax penalty (see	instructions) .		7	77	748	3,499				
Third Pa	artv	Do	you want to allow another	person to discuss	this return with	h the IRS	s (see	instruc	ctions)?	Yes	. Com	plete below.	No
	-	Doc	signoo's		Phone				Persona	Lidontifi	ication		
Designe	e		signee's ne ▶		no.				number		cation	•	
Sign			ler penalties of perjury, I declare t	hat I have evamined th		ompanying	1 schoo	dules an		`	he heet	of my knowledge and	helief
Here			r are true, correct, and complete.										bellel,
Here		Vai	u alamatuwa		Data	l va		ian.			l Dayati		
Joint return?	See	YOU	ır signature		Date	Your occ	cupati	ion			Daytii	me phone number	
instructions.		L											
Keep a copy your records		Spo	ouse's signature. If a joint return	n, both must sign.	Date	Spouse'	s occi	upation				RS sent you an Identity P	Protection
your records	٥.	•									PIN, er here (s	nter it ee inst.)	
De:-J		Prir	t/Type preparer's name	Preparer's signatu	re				Date		i i	PTIN	
Paid												k ∐ if mployed	
Prepare		Fi	a'a nama	l					Eirnele FIN		1 0	r -5 -=	
Use Onl	ly		n's name ▶ n's address ▶						Firm's EIN				

^{*} Data not shown because of the small number of sample returns on which it is based.

E 1010 Department of the Treasury—Internal Revenue Service

(99)

	U.S.	Individual Incor	ne Tax F	Return	<u> </u>		MB No. 1545-00	074 RS Use C	nly—D	o not write or staple in th	is space.
For the year Jan. 1-Dec.	31, 2011	, or other tax year beginning			, 2011, end	ding	, 20		Se	e separate instruct	ions.
Your first name and in	nitial		Last name						Yo	ur social security nu	mber
Electronically File	d Returr	ns = 118,920,586									
If a joint return, spous	e's first	name and initial	Last name						Spo	ouse's social security i	number
1040's E-file	ed =	66,003,531									
Home address (numb	er and s	treet). If you have a P.O. bo	x, see instruc	ctions.				Apt. no.	_	Make sure the SSN(s) above
1040A's E-f	iled =	34,207,257								and on line 6c are o	
City, town or post office	, state, ar	nd ZIP code. If you have a fore	eign address, al	lso complete sp	paces below (see	e instruc	ctions).		P	residential Election Ca	mpaign
1040EZ's E-	filed =	18,709,798						١	· ′=* :	3,542,032 Y = ** 5	,308,972
Foreign country name)			Foreign prov	vince/county		•	de		ıy, wanı จุง เบ go เบ เทร เนท x below will not change you	
									refur		Spouse
53,890,5	59 1	Single			19,133,387	7 . [Head of house	hold (with qua	lifvina	person). (See instruction	ons.) If
Filing Status	34 2	☐ Married filing jointly	even if only	one had inc	, ,		the qualifying p		, ,	, (,
Check only one	3 [☐ Married filing separa			•		child's name h	ere. >			
oox. 1,790,530		and full name here.	-	•	60,376	, [Qualifying wid	dow(er) with o	depen		= =112,080,20
Exemptions	6a	Yourself. If some	ne can clair	n you as a c	dependent, d	o not	check box 6a	- =112,080,2	205	Roxes che	156,131,670 40,911,060
Exemplions	b		1,466						. ∫	on 6a and Exempt.	.= 72,598,475
	С	Dependents:		(2) Depe		der	Number of	ild under age 1		on 6c who:	
	(1) First r	name Last name	soc	cial securi Nu	mber of Return	is to		or child tax cred structions)	III	lived with you did not live with	
		CHILDREN AT HOME		40,9	11,060		72,598,475	31,652,725	5	you due to di_Ret. = or separatio Exemp	373,185 t.= 449,566
f more than four		CHILDREN AWAY FROM	и номе	373,	185		449,566	_ 20,554,986	5	(see instructions)	
dependents, see nstructions and		PARENTS		2,28	3,978		2,706,985	⁻ 7,577,195		Dependents on 6c not entered above	
check here ▶□		OTHER DEPENDENTS		6,24	8,719		9,086,651	_2,101,402		Add numbers on	
	d	Total number of exem	ons slaim	ea . Return	s = See 6a	E	xemptions = 240	,973,348 .		lines above	Щ
Income	7	Wages, salaries, tips,	.ctach F	orm(s) V -2					7	99,801,600	
	8a	Taxable interes i. Attac	chedule، ، ، خ	B if wrire	d				8a	41,869,265	
	b	Tax-exemple interest	Do not inclu	ide in line 3	a	8b	4,854,40)7			
Attach Form(s) W-2 here. Also	9a	Ordinar or ider ds. At	tach Sched	e B ir requ	ired				9a	22,466,191	
attach Forms	b	Qualifie 'dividends				9b	20,780,2	44			
W-2G and	10	T xabic relands, credi	ts, or offsets	of state an	d local incon	ne tax	es		10	18,907,115	
1099-R if tax was withheld.	11	All non received .							11	358,899	
was withheid.	X	Rusiness income or lo	s ه). Attach اد ۲	Schedule C	or C-EZ .13	3.Cap.	Gain Dist. = 1	,479,527	12	18,020,159	
f vov did not	73	Capital gair or (less).	ttrich Sche	dule D if req	uired. If not r	require	ed, check here	▶ □	13	16,677,066	
f you did not get a W-2,	14	Other gains or (Joses)	Attach For	m 4797 .					14	1,655,384	
see instructions	тба	IRA distributions .	15a	10,785,22		b Tax	able amount		15b	10.217.399	
	16a	Pension and annuities	16a	22.854.72			able amount		16b	20,963,781	
E. clore, but ao	17	Ren al rea estate, roya		•				1	17	13,531,496	
not tach any	18	га п но me or (loss).							18	1.590.001	
oayme Also,		ner iployment compe						I	19	11,075,988	
olease use	. '0a		<u> </u>	20,013,80			able amount		20b	13,110,834	+
Form 1040-V	21	Other income. List type Combine the amounts in	e and amou	nt 			io voir tatal in		21	5,238,342	+
	22								22	118,610,585	
Adjusted	23	Educator expenses				23	3,255,80)		21. Net oper. loss=	974,115
Gross	24	Certain business expense fee-basis government offi		· .		24	124,37	1		21. Stock options= 21. Cancel. of debt=	2,979 548,983
Income	25	Health savings accour				25	848,40			21. For. earn. inc. ex	0.0,000
	26	Moving expenses. Atta				26	887,58			21. Gambling inc.=	1,536,2
	27	Deductible part of self-er				27	14,350,4			21. Taxable HSA =	276,400
	28	Self-employed SEP, S				28	738,74				
	29	Self-employed health i				29	3,098,4				
	30	Penalty on early withdo				30	768,81				
	31a	Alimony paid b Recip			1	31a	465,69				
	32	IRA deduction				32	2,095,06				
	33	Student loan interest of				33	8,983,30			36. Archer MSA Ded.= 6	 6,701
	34	Tuition and fees. Attac				34	1,639,56				2,558
	35	Domestic production ac				35	558,05				115,507
	36	Add lines 23 through 3							36	29,454,577	
	37	Subtract line 36 from li						•	37	118 920 586	+

Foreign province/county

(2) Dependent's

social securit number

Your first name and initial

Foreign country name

Filing Status

Check only one

Exemptions

If more than four dependents, see

instructions and

check here ▶

Income

Attach Form(s)

W-2 here. Also

attach Forms

1099-R if tax

If you did not

see instructions.

Enclose, but do

not attach, any

payment. Also,

Form 1040-V.

please use

get a W-2,

was withheld.

W-2G and

Electronically Filed Returns =

1040's E-filed =

1040A's E-filed =

1040EZ's E-filed =

1

2

3

6a

С

(1) First name

d

7

8a

b

9a

b

10

11

12

13

14

ر 5a

17

18

19

20a

21

29

30

31a

32

33

If a joint return, spouse's first name and initial

For the year Jan. 1-Dec. 31, 2011, or other tax year beginning

Department of the Treasury-Internal Revenue Service

118,920,586

66,003,531 Home address (number and street). If you have a P.O. box, see instructions.

34,207,257

18,709,798

and full name here. ▶

Last name

Total number of exemptions slalled

Wages, salaries, tips, et . . +ac. Form(s) W-2

Taxable interest. Attack Schedule B if required

Tax-exempt interest. Lonot include on line co

Ordinary dividends. Attrich Schedule B if required

ther gains or (losses). At sch Form 4797. . .

Firm in tome or (loss). Attach Schedule F

Une ployment compensation

Social socurity benefits 20a

Other income. List type and amount

15a

16a

Taxable refunds credits, or offsels on thate and local income taxes

205,722,510

719.831.283

380,829,061

397 555

Single

Spouse

Qualified vide. ds

Alimor received.

RA distribution 5

Pensions a. d a. Luitie

Dependents:

U.S. Individual Income Tax Return

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Last name

Last name

Married filing jointly (even if only one had income)

Married filing separately. Enter spouse's SSN above

2011, ending

5

(3) Dependent's

relationship to you

8b

9b

b Taxable amount

b Taxable amount

b Taxable amount

OMB No. 1545-0074

, 20

23 IRS Use Only-Do not write or staple in this space. See separate instructions. Your social security number Spouse's social security number Apt. no. Make sure the SSN(s) above and on line 6c are correct. **Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking Foreign postal code a box below will not change your tax or refund. You Spouse Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. Qualifying widow(er) with dependent child Boxes checked Yourself. If someone can claim you as a dependent, do not check box 6a on 6a and 6b No. of children (4) ✓ if child under age 17 on 6c who: lived with you qualifying for child tax credit (see instructions) · did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above 5.069.478.799 7 8a 81,684,873 55,477,357 136,712,748 22,090,615 11 7,485,405 Fusir ess income or (loss). Attach Schedule C or C-EZ .13.Cap. Gain Dist. = 1,359,987 12 214.730.817 Coita gain or (loss), A tach Schedule D if required. If not required, check here 247,491,364 14 -11,639,766 15b 170,226,456 16b 444,185,170 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 383,597,546 18 -7,357,718 19 75,946,504 20b 156,593,305 24.823.563 45 20,066,052 295,541 8,608,199 8,885,324 8,645,002 36. Archer MSA Ded.= 10.179 36. Housing ded.= 39,804

Adjusted Gross Income

	outer incomer zier type and ameant					21,020,000		
22	Combine the amounts in the far right column for lines 7 through 2	1. This	is your total income	>	22	6,920,968,632		
23	Educator expenses	23	816,161		21.	•	112,83	,
24	Certain business expenses of reservists, performing artists, and						107,32	
	fee-basis government officials. Attach Form 2106 or 2106-EZ	24	418,045				9,387,	-
25	Health savings account deduction. Attach Form 8889 .	25	2,544,342			For. earn. inc. ex= Gambling inc.=	12,190 18.870	,
26	Moving expenses. Attach Form 3903	26	2,508,574				329.60	,
27	Deductible part of self-employment tax. Attach Schedule SE .	27	19,877,493			Taxable Flort		<i>,</i> ¬
28	Self-employed SEP, SIMPLE, and qualified plans	28	15,603,887					

29

30

31a

32

33

Subtract line 36 from line 22. This is your adjusted gross income

3.629.048 6,966,985

36. Other adj.= 1,160,458 100,075,095 118.920.586

Form 1040 (2011)

Self-employed health insurance deduction

Penalty on early withdrawal of savings .

Alimony paid **b** Recipient's SSN ▶

Student loan interest deduction.

IRA deduction

36

37

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040 (2011)	39a A = 10,363,750	D = 0,48	92,07 I	C = 229, 7	95	D = 67,	37 I			Page Z
Tax and	38	Amount from line 37 (adju	sted gross income))					38		.
	39a	Check ∫ A You were b	orn before January			. Total	boxes			Basic Stand. Ded. =	78,632,496
Credits		if: B Spouse wa	s born before Janu	ary 2, 1947,			ked ► 39a			Add. Stand. Ded. =	9,943,364
Standard	b	If your spouse itemizes on	a separate return or	vou were a du	_			39b 53	1.869	Stand. = 78,632,49	6
Deduction	40	Itemized deductions (from						000[40	Itmzed = 38,603,12	i
for—		Subtract line 40 from line						0			
 People who check any 	41								41	104,890,606	
box on line	42	Exemptions. Multiply \$3,	•						42	112,082,216	 _
39a or 39b or who can be	43	Taxable income. Subtract							43	89,837,312	
claimed as a	44	Tax (see instructions). Chec	k if any from: a	Form(s) 8814	b Form	4972 c	962 ele	ction	44	89,010,250	
dependent, see	45	Alternative minimum tax	(see instructions).	. Attach Form	6251				45	3,522,353	
instructions.	46	Add lines 44 and 45						>	46	89,035,354	
All others:	47	Foreign tax credit. Attach			l l		96,010			53a F3800= 414,4	
Single or Married filing	48	Credit for child and depend	•				41,756			53b F8801= 209,0 53c other= 522	ô5
separately,	49	Education credits from Fo	•				747,770			53c AMV= 5,227	
\$5,800 Married filing	50	Retirement savings conti	· ·				752,233			53c Sch R= 88,53 53c F8834= 705	7
jointly or		ŭ								53c F8911= 2,447	
Qualifying widow(er)	51	Child tax credit (see instr	,				283,598			53c F8859= * 53c F8936= 11,69	3
widow(er), \$11,600	52	Residential energy credits				3,1	151,639			53c F8396= 41,82	
Head of	53	Other credits from Form: a									
household, \$8,500	54	Add lines 47 through 53. 1	,						54	40,291,252	
	55	Subtract line 54 from line	46. If line 54 is mor	re than line 46,	, enter -0-			•	55	77,900,701	
Other	56	Self-employment tax. Atta	ich Schedule SE						56	14,350,440)
	57	Unreported social security	and Medicar tax	from Form:	a 🗌 4137	b [8919 .		57	a= 95,963	b= 25,774
Taxes	58	Additional tax on IRAs, oth					required .		58	4,865,689	
	59a	Household employment tax							59a	140.833	
	b	First-time homebuyer credi							59b	619,540	
								•	60	Other Taxes = 96	4 025
	60	Other taxes. Enter code(s)				capture 1a	ax = 2,803				
	61	Add lines 55 through 50. T			<u> </u>				61	85,393,579	<u>'</u>
Payments Payments	62	Federal income ta, with he			62		448,975				
	63	2011 estimated as hay hen		ea rom 2010 re	turn 63	7,2	04,892				
If you have a	64a	Earned incon e credit (E	IC)		64a	24,8	399,516				
qualifying child, attach	b	Nontaxa le conbar pay elec	tion 65	13,485							
Schedule EIC.	65	Additional child tax credit.	Attach rm 8812		65	18,6	604,472				
	66	ner, an opportunity cree	t from Form 8863	3. line 14 .	66	11,4	486,475				
	67	Firs -time homeb yer re					0			71a F2439= 147	 7.632
	68	Ar ount paid with reguest				1 1	02,487			71b F8839= 0	,002
		excess social security and					31,795			_	0.070
	6 70						31,795 35,472			71c F8801= 193	i i
		Credit for fer ral tax on for				1	JJ, T 12			71d F8885= 14,	
	71	Credits from Form: 2439				<u> </u>				440 405 070	Other Paym
\mathbf{X}	72	Add line, 62, 03, 64a, and							72	113,435,272	
Refu	73 🄷	I line 2 is more than line	•					oaid	73	98,608,279	
	7 a	1mc int of line 73 you war	nt refunded to you	I. If Form 8888	is attached	d, check	here .	▶ □	74a	96,225,659	
Direct deposit?	b)	Ro ting number	71,568,07	'8	► c Type: [Checl	king 🗌 Sa	vings			
See	▶ d	Account number									
instructions.	75	Amount of line 73 you want	applied to your 20	12 estimated t	ax ▶ 75	3,1	157,204				
Amount	76	Amount you owe. Subtra	ct line 72 from line	61. For details	s on how to	•		ns ▶	76	16,808,351	
You Owe	77	Estimated tax penalty (see	e instructions)		77	4.9	79.829				
		you want to allow another				aa inetri	ictions\2	│ Ves	Com	plete below.	□ No
Third Party	DC	you want to allow another	person to discuss t		1 1110 11 10 (3	oc mone	•			piete below.	
Designee		signee's		Phone				al identifi	cation	_	
Cian		me ►		no. ►			number		<u>'</u>	<u> </u>	
Sign		der penalties of perjury, I declare t y are true, correct, and complete.									nd belief,
Here		•	I Decidiation of property	· · · · · · · · · · · · · · · · · · ·	ı		ornation or wir	юп ргора	ı	,	
Joint return? See	Yo	ur signature		Date	Your occup	ation			Daytir	me phone number	
instructions.											
Keep a copy for	Sp	ouse's signature. If a joint return	n, both must sign.	Date	Spouse's o	ccupation	n			RS sent you an Identit	y Protection
your records.	7								PIN, er here (s	nter it ee inst.)	
D-:-I	Pri	nt/Type preparer's name	Preparer's signatur	re			Date		<u> </u>	- PTIN	
Paid		72,014,505								k ∐ if mployed	
Preparer	Г:		1				Eirmic FIN				
Use Only		n's name ►					Firm's EIN	_			
	Live	n:c addroce -					Lunonono				

Form **1040** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

Form **1040** (2011)

Form 1040 (2011)			<u> </u>	age Z		
Tax and	38	Amount from line 37 (adjusted gross income)	38				
	39a	Check You were born before January 2, 1947, Blind. Total boxes		Basic Stand. Ded. = 61	1,025,277		
Credits		if:		Add. Stand. Ded. = 17,	085,244		
Standard	b		22,143	Stand. = 628,110,521			
Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	Itmzed = 979,972,470			
for—	_	Pool Fot Toy Dod =		5,391,137,875			
 People who check any 	41		41				
box on line	42	Exemptions. Multiply \$3,700 by the number on line 6d	42	891,598,927			
39a or 39b or who can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43	4,634,120,823			
claimed as a dependent,	44	Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c 962 election	44	869,379,620			
see	45	Alternative minimum tax (see instructions). Attach Form 6251	45	23,681,548			
instructions.	46	Add lines 44 and 45	46	893,102,248			
All others:	47	Foreign tax credit. Attach Form 1116 if required 47 7,524,141		53a F3800= 1,864,035 53b F8801= 454,126			
Single or Married filing	48	Credit for child and dependent care expenses. Attach Form 2441 48 3,095,324		53c other= 4,050			
separately, \$5,800	49	Education credits from Form 8863, line 23		53c AMV= 9,866 53c Sch R= 13,425			
Married filing	50	Retirement savings contributions credit. Attach Form 8880 50 1,001,145		53c F8834= 673			
jointly or	51	Child tax credit (see instructions)		53c F8911= 1,786 53c F8859= *			
Qualifying widow(er),	52	Residential energy credits. Attach Form 5695		53c F8936= 72,367			
\$11,600	53	Other credits from Form: a 3800 b 8801 c 53	-	53c F8396= 48,900	ı		
Head of household,				51,297,845			
\$8,500	54	Add lines 47 through 53. These are your total credits	54				
	55	Subtract line 54 from line 46. If line 54 is more tion in 9.41, enter -0	55	841,804,403			
Other	56	Self-employment tax. Attach Schedule SE	56	35,081,221	500		
Taxes	57	Unreported social security and Medicare tax m. form: a 4137 b 8919	57	a= 13,936 b= 9	,508		
TUXCO	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach form 5329 if required	58	4,586,419			
	59a	Household employment taxes from Scl edule F	59a	597,404			
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	383.637			
	60	Other taxes. Enter code(s) from ans ruc. ons Recapture Tax = 1,853	60	Other Taxes = 321,978	3		
	61	Add lines 55 through 60. This syour total tax	61	882,800,903			
Payments	62	Federal income tax with reld con Forms W-2 and 1.99 62 812,978,715					
ayments	63	2011 estimated tax parments and amount applied from 2010 return 63 169,424,126					
If you have a	64a	Earned income reg. (EIC)					
qualifying	b	Nontaxable compat projection (4b) 157,115					
child, attach		0.1.047.005					
Schedule EIC.	65	10,000,511	-				
	66						
	67	are the statile buyer cree of the order of the state of t		71a F2439= 1,278,2	/8		
	68	Amount paid with request or expansion to file		71b F8839= 0	_		
	69	Excess social security and tier - ARTA tax withheld 69 1,343,784		71c F8801= 482,712			
	70	redit for federa, tax on fulls. Attach Form 4136		71d F8885= 36,537			
	71	Credits from form. 1 2439 b ☐ 8839 c ☐ 8801 d ☐ 8885 71			Other Payn		
	72	Add lines 62. 3, 6 a, and 65 through 71. These are your total payments	72	1,121,136,222	671		
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	317.316.950			
	74a	Amount of lin. 73 you want refunded to you. If Form 8888 is attached, check here	74a	284,774,655			
Direct deposit?	▶ b	Routing number					
See	▶ d	Account number					
instructions.	75	Amount of line 73 you want applied to your 2012 estimated tax ▶ 75 32.542.295					
Amount	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	79,527,337			
You Owe	77	Estimated tax penalty (see instructions)	10				
			s Cor	plete below.	No		
Third Party	DO	you want to allow another person to discuss this return with the mo (see instructions):	. OOII	ipiete below.	NO		
Designee		signee's Phone Personal iden	ification				
Sign		ne ▶ no. ▶ number (PIN)	Ale of	of much services	li-f		
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to y are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which pre			ilet,		
Here			1				
Joint return? See	You	ur signature Date Your occupation	Dayt	me phone number			
instructions.							
Keep a copy for your records.	Spe	ouse's signature. If a joint return, both must sign. Date Spouse's occupation		IRS sent you an Identity Protenter it	ection		
	ĺ			see inst.)			
Paid	Pri	nt/Type preparer's name Preparer's signature Date	Chec	k 🗆 if PTIN			
				employed			
Preparer Use Only	Firr	n's name ► Firm's EIN ►					
· ICO (INIV		n's address N					

^{*} Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Form Department of the Treasury—Internal Revenue Service

1040A	U.S	S. Individual Ind	come Ta	ax Return 🤋	9)	201	1	IRS L	lse Only—	Do not v	write or staple in this	space.
Your first name and init	tial		Last name								OMB No. 1545-0074	ļ
				Total Forms	Filed =	38,5	98,005			Your	social security num	ber
a joint return, spouse	's first n	ame and initial	Last name	Total Forms File	ed Flectr	onically	= 34 20	7.257		Spous	se's social security nu	mber
Home address (numbe	r and sti	reet). If you have a P.O. bo	y see instruc	Total Forms Filed Electronically = 34,207,257 tions. Apt. n								
iome address (nambe	i dila sti	cell. If you have a 1 .o. bo	x, 300 mando	iiono.					tpt. no.		lake sure the SSN(s) and on line 6c are co	
City, town or post office,	state, and	d ZIP code. If you have a fore	ign address, als	so complete spaces b	elow (see	instruction	s).				idential Election Cam	
				1 = -							ere if you, or your spouse vant \$3 to go to this fund.	
Foreign country name				Foreign province/	county		1	-oreign p	ostal code	a box be Y = * 8	elow will not change your t 86.891 Y = **7	ax or 17,679
Filing 15,157,71		Single	. ,		,327,595						g person). (See instr	
status 10,263,99	6 2 [Married filing join	• `	•	,						but not your depe	ndent,
Check only 821,759 one box.	3	Married filing separa full name here. ►	ately. Enter s	•			enter this				dont shild (:	
	6a	Yourself. If s	omoono (942				` '	i deben	ndent child (see insti	
Exemptions	oa	_		58,005	as a u	epend	ent, do	not c	IECK	ļ	Boxes Exem. = checked on	48,249,8
	b		,270,965	330,003						J	6a and 6b No. of children	
		Dependents:	,210,903					(4	if chi	ld under	on 6c who: Ret. =	17,263, = 29,519,
f more than six	•	-opolidolito.		(2) Dependent's			ependent	's a	ge 17 qualif	ying for	 lived with ^{Exem.} you 	20,010,
dependents, see		(1) First name L	ast name	security num	IDEI	relatio	nship to y	ou c	hild tax cre instruction		did not live	
nstructions.	CHILE	DREN AT HOME		17,263,407		29,519	9,810	•	15,172,8	314	with you due to divorce or	
	CHILE	DREN AWAY FROM HOME	Ē	144,666		164,56	31	8	3.962.79	97	separation (se Exe	. = 144,6 m. = 164,5
	PARE	NTS		1,181,939		1,412,	078		3.510 <u>.0</u> 6		instructions)	
	OTHE	R DEPENDENTS		4,278,272		6,988,	234		1.086.32	26	Dependents on 6c not	
									<u> </u>		entered above	
					D.		00.				Add numbers	
	٨	Total number of a	vomntion	e claimed		turns =	See 6a 86,334,56	7			on lines above ►	
	d	Total number of e	xemption	s ciaimed.	Exell	ptions –	00,334,30	1		-	above >	
Income	7	Wages, salaries, t	ips, etc. A	Attach Form(s) W-2.					7	33,355,434	
Attach Form(s) W-2	8a	Taxable interest.	Attach Sa	shadula D if ra	a uirod					8a	7,623,259	
here. Also	b	Tax-exempt interest.					16/	I,016		oa	7,020,200	
attach	9a	Ordinary dividend					7 104	F,0 10		- 9а	2,828,248	
Form(s) I099-R if tax		Qualified dividend				9b	2.36	2,776				
vas	10	Capital gain distri			ıs).				·	_ 10	375,504	•
withheld.	11a					11b	Taxable	amo	unt			
f you did not		distributions.	11a 2	2,133,914			(see ins			11b	2,042,428	
get a W-2, see nstructions.	12a	Pensions and					Taxable					
		annuities.	12a :	5,941,054			(see ins			12b	5,647,528	
Enclose, but do not attach, any	40	l la casa la casa saste a		ian and Alask	- Dawa		r Income		699,515		4,089,786	•
payment. Also,	13 14a	Unemployment constraints Social security	ompensai	ION and Alask	a Pern		Taxable			13	4,009,700	
blease use Form 1040-V.	1 4 a	benefits.	14a	7,254,846			(see ins			14b	3,392,891	
	15	Add lines 7 through	gh 14b (fa	r right columr	n). This	is you	r total i	ncom	e. ▶	15	38,202,009	
Adjusted			· · ·			-						-
gross	16	Educator expense	es (see ins	structions).		16		7,635		_		
ncome	17	IRA deduction (se				17		,587		_		
	18	Student loan inter	est deduc	tion (see instru	uctions). 18	3.65	5.701		_		
	40	Tuition and for	۸++ T	rm 0017		40) E45				
	19 20	Tuition and fees.			total a	19),545		20	4,926,542	I
		Add lines 16 thro	agii 19. II	iese are your	เบเสเ ซ	เนเนรเก	nems.				4,320,042	
	21	Subtract line 20 fi	rom line 1	5. This is vດເມ	r adius	ted ar	oss inc	ome.	•	21	38,598,005	
		Act, and Paperwo										0011)

Form

Department of the Treasury-Internal Revenue Service

1040A	U.S	S. Individual Inc	ome Ta	ax Return (99)	2011		IRS U	se Only	–Do no	ot write or staple in thi	s space.
Your first name and init	tial		Last name								OMB No. 1545-007	'4
				Total Forms	Filed =	38,59	8,005			You	ur social security nui	mber
If a joint return, spouse	's first n	ame and initial	Last name							Spo	ouse's social security n	umber
				Total Forms Fi	led Electro	onically =	34,20	7,257		900		
Home address (numbe	r and str	reet). If you have a P.O. box	k, see instruct	tions.				/	Apt. no.		Make sure the SSN(s and on line 6c are c	
City, town or post office,	state, and	d ZIP code. If you have a forei	gn address, als	so complete spaces	below (see ir	nstructions).					residential Election Car	
										iointly	k here if you, or your spous y, want \$3 to go to this fund	
Foreign country name				Foreign province	e/county			Foreign p	ostal cod		below will not change your	tax or
Filing	1 [Single		,							ing person). (See inst	
status	2	Married filing joint		•							ld but not your dep	endent,
Check only	3	Married filing separa	itely. Enter s	spouse's SSN al				child's				
one box.		full name here. ►						<u> </u>	` '	ith dep	endent child (see ins	structions)
Exemptions	6a	_		can claim you	ı as a de	epender	nt, do	not c	песк		Boxes checked on	
	b	Spouse	k 6a.								6a and 6b No. of children	
		Dependents:						14) / if c	child unde	— on 6c who:	
If more than six		Dependents.		(2) Dependent'			endent	i's a	ge 17 qua	alifying fo	r willed with	
dependents, see		(1) First name La	ast name	security nur	nber	relations	snip to y	/ou c	nııd tax c instruc	redit (see ctions)	• did not live	
instructions.											with you due to divorce or	
											separation (see	
											instructions)	
											Dependents on 6c not	
										_	entered above	
									L		— Add numbers	
	d	Total number of e	xemption	s claimed							on lines above ►	
Income		Total Hamber of C	XOTTIPLIOTI	o ciairrica.								
moonic	7	Wages, salaries, t	ips, etc. A	Attach Form(s	s) W-2.					7	908,729,233	
Attach												
Form(s) W-2 here. Also	8a	Taxable interest.								8a	5,545,623	
attach	b	Tax-exempt interest. Do not include on line 8a.8b482,617Ordinary dividends. Attach Schedule B if required.9a									7,860,846	
Form(s)	9a	Qualified dividend			require	a. 9b	5.70	94,637		9a	7,000,040	
1099-R if tax was		Capital gain distril			ns)	90	5,7	34,007		1C	467,601	
withheld.	11a		0 0110110			11b Ta	axable	e amoi	unt			
If you did not		distributions.	11a	19,492,844				tructio		111	b 17,280,620	
get a W-2, see	12a	Pensions and				12b Ta	axable	amou	unt			
instructions.		annuities.	12a 1	16,603,127				tructio		12	b 94,886,918	
Enclose, but do not attach, any	40							ne = 2			20, 202, 242	
payment. Also,	13	Unemployment co	ompensat	tion and Alasi						13	26,393,212	
please use Form 1040-V.	14a	Social security benefits.	14a ¹	120,364,387				amou atructio		14	b 26,016,307	
		benents.	144			(3	1113	on actic	113).		20,010,001	
	15	Add lines 7 through	gh 14b (fa	ır right colum	n). This	is your	total i	incom	e. ▶	15	1,089,220,605	
Adjusted	16	Educator evacas	na (aaa ina	atri rationa)		16	40	0 404				
gross	16 17	Educator expense IRA deduction (se				16 17		9,481 53,214		_		
income	18	Student loan interes			ructions)			41,487		_		
		Stadont loan intol	31 40440	(000 111011	30110110)	0	0,0-	,+01	+			
	19	Tuition and fees.	Attach Fo	rm 8917.		19	1,52	27,144				
	20	Add lines 16 throu			total a					20	6,291,327	
	21	Subtract line 20 fr							<u> </u>	21		
For Disclosure, F	rivacy	Act, and Paperwor	k Reducti	ion Act Notice	e, see se	parate i	nstruc	ctions.	Cat. N	lo. 1132	7A Form 1040A	(2011)

Form 1040A (2011					Page 2					
Tax, credits,	22	Enter the amount from line 21 (adjusted gross income).		22							
and	238			A=	5,772,674	B= 1,935,402					
payments		if: (□ Spouse was born before January 2, 1947, □ Blind) checked ▶	23a	C=	102,651	D= 25,903					
	ŀ	If you are married filing separately and your spouse itemizes									
Standard			23b	☐ Boxes	Checked=	1,989					
Deduction for—	24	Enter your standard deduction . Tot. Std. Ded.= 38	3,145,232	24 A	dd. Std. Ded=	5,922,762					
• People who	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0)	25	34,119,51	5					
check any box on line	26	Exemptions. Multiply \$3,700 by the number on line 6d.		26	37.980.93	1					
23a or 23b or who can be	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0)								
claimed as a		This is your taxable income.		▶ 27	25,824,75	5					
dependent, see	28	Tax, including any alternative minimum tax (see instructions).		28	25,630,86	4					
instructions.	29	Credit for child and dependent care expenses. Attach									
All others: Single or		Form 2441. 29 1,798	3,933								
Married filing	30	Credit for the elderly or the disabled. Attach	,								
separately, \$5,800		Schedule R. 30 83,4	453								
Married filing	31		1,818								
jointly or Qualifying	32	Retirement savings contributions credit. Attach									
widow(er), \$11,600		· · · · · · · · · · · · · · · · · · ·	2,375								
Head of	33		6,598								
household, \$8,500	34	Add lines 29 through 33. These are your total credits.		34	15,394,32	3					
ψο,οοο	35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0) This i	s							
		your total tax.		35	18,210,77	3					
	36	Federal income tax withheld from Forms W-2 and									
			14,515								
(,,	37	2011 estimated tax payments and amount applied	,								
If you have a qualifying		· ·	7,932								
child, attach	388		16,637								
Schedule EIC.		Nontaxable combat pay	. 0,001								
		election. 38b 9,972									
	39	Additional child tax credit. Attach Form 8812. 39 12,329	9,509 Ex	cess FICA w	ithheld= 6,33	33					
	40	American opportunity credit from Form 8863, line 14. 40 5,679,		tension Requ	0,00						
	41	Add lines 36, 37, 38a, 39, and 40. These are your total payments.		▶ 41	37,088,713						
	42	If line 41 is more than line 35, subtract line 35 from line 41.									
Refund		This is the amount you overpaid.		42	34,821,162	2					
Direct	43a	Amount of line 42 you want refunded to you. If Form 8888 is attached, che	eck here	►	34,702,88	4					
deposit?		Routing Checking Checking Checking	· · · · · ·								
See instructions	► l	number	Savings								
and fill in		Account Account									
43b, 43c, and 43d or	• (number									
Form 8888.	44	Amount of line 42 you want applied to your									
		· · · · · · · · · · · · · · · · · · ·	,439								
Amount	45	Amount you owe. Subtract line 41 from line 35. For details on how	v to pay,								
		see instructions.	, ,,	▶ 45	2,601,334						
you owe	46	Estimated tax penalty (see instructions). 46 581,	,113	,							
Third party		Do you want to allow another person to discuss this return with the IRS (see instructions	s)? Yes	. Complet	e the followin	g. No					
			•	al identificat							
designee		Designee's Phone no. ►	number		▶						
Sign	ι	Inder penalties of perjury, I declare that I have examined this return and accompanying schedules	and stateme	ents, and to	the best of my	knowledge					
here		and belief, they are true, correct, and accurately list all amounts and sources of income I received than the taxpayer) is based on all information of which the preparer has any knowledge.	during the t	ax year. De	claration of pre	parer (other					
Joint return?	, \	our signature Date Your occupation		Daytime	phone number						
See page 13.											
Кеер а сору	5	Spouse's signature. If a joint return, both must sign. Date Spouse's occupation	s signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent you an Identity Protection								
for your records.		19,458,413	PIN, enter here (see i	it							
	F	Print/type preparer's name Preparer's signature Date	e l		1 PTINI						
Paid				Check ► L self-employ	J IT						
preparer	F	irm's name ▶		Firm's EIN							
use only	-	irm's address ▶		Phone no.	•						
		5 dad. 550 F									

Form 1040A (2011									P	age 2
Tax, credits,	22	Enter the amount from line 21	(adjusted	d gross inco	ome).				22		
and	23					Total I	boxes				
payments		if: { Spouse was born befor									
payments	ı	If you are married filing separa	tely and	your spous	e itemi	zes					
Standard		deductions, check here					▶ 23b				
Deduction for—	24	Enter your standard deductio	n.	Т	ot. Std. [Ded.=	322,415,508		2 Add.	Std. Ded= 9,90	8,041
• People who	25	Subtract line 24 from line 22. If	line 24	is more tha	n line 2	2, ent	ter -0		25 7	74,400,625	
check any box on line	26	Exemptions. Multiply \$3,700 k	by the nu	ımber on lir	ne 6d.				26 3	19,354,714	
23a or 23b or who can be	27	Subtract line 26 from line 25. If	line 26	is more tha	n line 2	5, ent	ter -0				
claimed as a		This is your taxable income.						>	27 5	24,123,380	
dependent, see	28	Tax, including any alternative r	minimum	n tax (see in	struction	ons).			28 (69,112,517	
instructions. • All others:	29	Credit for child and dependent	care ex	penses. Att	ach						
Single or		Form 2441.				29	985,158				
Married filing	30	Credit for the elderly or the dis	abled. A	ttach							
separately, \$5,800		Schedule R.				30	12,682				
Married filing jointly or	31	Education credits from Form 8			;	31 4	,044,426		_		
Qualifying widow(er),	32	Retirement savings contributio	ns credi	t. Attach							
\$11,600		Form 8880.					571,900				
Head of household,	33	Child tax credit (see instruction				33 8	3,504,605				
\$8,500	34	Add lines 29 through 33. These				0	O This		34	14,118,771	
	35	Subtract line 34 from line 28. If	line 34	is more tha	n line 2	8, en	ter -u This		O.E.		
	36	your total tax. Federal income tax withheld from	om Form	ac W 2 and					35	54,996,586	
	30	1099.	OIII FOIII	is vv-z and		36 1	00,760,518				
	37	2011 estimated tax payments	and amo	unt applied		30 1	00,700,510				
If you have	01	from 2010 return.	and and	unt applied		37	1,115,168				
a qualifying child, attach	388						36,731,592				
Schedule EIC.		Nontaxable combat pay					00,701,002				
		election.	38b	143,816							
	39	Additional child tax credit. Atta	ch Form	8812.		39 1	16,613,265	Excess	s FICA	withheld= 2,230	
	40	American opportunity credit from	om Form	8863, line	14.	40	4,856,663	Exter	ision Re	equest= 10,928	3
	41	Add lines 36, 37, 38a, 39, and	40. Thes	se are your	total p	ayme	ents.	•	41	160,221,577	
Refund	42	If line 41 is more than line 35, s		line 35 from	n line 4	1.					
Herana		This is the amount you overpa		42	107,992,197						
Direct	43	Amount of line 42 you want refund	ded to yo	u. If Form 88	888 is at	tached	d, check here	<u>▶ </u>	43a	107,876,121	
deposit? See	▶ I		 	c Type:	Chec	kina	Savings				
instructions		number LIIIIIII		·)	_	3					
and fill in 43b, 43c,	▶ (Account									
and 43d or Form 8888.	44	number Amount of line 42 you want ap	plied to	MOLIE							
	44	2012 estimated tax.	plied to	your		44	116,076				
	45	Amount you owe. Subtract lin	e 41 froi	m line 35 F							
Amount		see instructions.		111 11110 00. 1	or dott		i now to pay		45	2,791,661	
you owe	46	Estimated tax penalty (see inst	ructions).		46	19,648			_,, , , , , ,	
Third party		Do you want to allow another person to di		,				s. Con	nplete	the following.	□No
Third party		Designee's		Phone	(00		Person				
designee		name ►		no.			numbe		imodiic	″' ▶	
Sign	l	Under penalties of perjury, I declare that I have and belief, they are true, correct, and accurately	examined th	nis return and ac	companyi	ng sche	edules and statem	nents, a	and to t	the best of my kno	wledge
here		han the taxpayer) is based on all information of			knowledg	e.	_				i (Otrici
Joint return? Your signature Date Your occupation										hone number	
See page 13.											
Keep a copy for your	3	Spouse's signature. If a joint return, both must s	sign.	Date	Spouse'	s occup	pation		e IRS se , enter it	ent you an Identity Prot	tection
records.	7	Duint (h. una para para)	Duc : ·	olenest			Date		e (see ins	st.)	
Paid		Print/type preparer's name	Preparer's	signature			Date	Check		if PTIN	
preparer	-								mploye s EIN ▶		
use only	_	Firm's name ►						Phone		-	
_		1111 0 addi 000 F						1	J 110.		

NUMBER OF RETURNS FILED FOR SELECTED LINES

Department of the Treasury-Internal Revenue Service **Income Tax Return for Single and** Form **1040EZ Joint Filers With No Dependents** (99)

2011

OMB No. 1545-0074 Your first name and initial Last name Your social security number Total Forms Filed = 22,583,173 If a joint return, spouse's first name and initial Last name Spouse's social security number Total Forms Filed Electronically = 18,709,798 Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Make sure the SSN(s) above are correct. City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign Check here if you, or your spouse if filing Single = 21,334,294 Joint = 1,248,879jointly, want \$3 to go to this fund. Checking Foreign postal code Foreign country name Foreign province/county 777,299 Y = ** 89,661 _ .vu ___vpv Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. 1 Income 22,089,943 Attach your Form(s) W-2. 1 Attach Tax exempt interest = 0Form(s) W-2 2,279,181 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. 2 2 here. Other Net Income or Loss = 326.321 Enclose, but do 3 3 2.044.907 Unemployment compensation and Alaska Permanent Fund dividends (see instructions). not attach, any payment. 4 22.583.173 Add lines 1, 2, and 3. This is your adjusted gross income. If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. You boxes checked = 6,249,639 You Spouse If no one can claim you (or your spouse if a joint return), enter \$9,500 if single ptal Exemptions = 17,581,420 \$19,000 if married filing jointly. See back for explanation. 5 22,579,187 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income. 15.064.651 6 7 Federal income tax withheld from Form(s) W-2 and 1099. 7 21,851,110 Payments, 8a Earned income credit (EIC) (see instructions). 8a 2,736,960 Credits. Nontaxable combat pay election. h 0 Excess FICA / RRTA = F4868 payment = 6,969 and Tax 9 9 Add lines 7 and 8a. These are your total payments and credits. 22,093,738 0 10 Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line. 10 15.059.672 11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund.** Refund If Form 8888 is attached, check here ▶ 11a 20,930,301 Have it directly deposited! See Routing number ► c Type: Checking instructions and fill in 11b, 11c, and 11d or Account number Form 8888 If line 10 is larger than line 9, subtract line 9 from line 10. This is Amount You Owe the amount you owe. For details on how to pay, see instructions. 1,299,370 Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. **Third Party Designee** Designee's Personal identification name number (PIN) Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and Sign accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based Here on all information of which the preparer has any knowledge. Daytime phone number Date Your occupation Joint return? See instructions. Spouse's occupation Spouse's signature. If a joint return, both must sign. Date If the IRS sent you an Identity Protection Keep a copy for PIN, enter it your records. here (see inst. Print/Type preparer's name PTIN Preparer's signature Date Check \square if Paid 9,228,567 **Preparer** Firm's EIN ▶ Firm's name ▶ Use Only Phone no. For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

OMB No. 1545-0074

Department of the Treasury-Internal Revenue Service

Income Tax Return for Single and
Joint Filers With No Dependents (99)

2011

Your first name and initial Last name Your social security number Total Forms Filed = 22,583,173 If a joint return, spouse's first name and initial Last name Spouse's social security number Total Forms Filed Electronically = 18,709,798 Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Make sure the SSN(s) above are correct. City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking Foreign postal code Foreign country name Foreign province/county a box below will not change your tax or refund You Spouse Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. 1 Income 416,782,437 Attach your Form(s) W-2. 1 Attach Tax exempt interest = 0 Form(s) W-2 262,492 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. 2 2 here. Other Net Income or Loss = 1,101,940 Enclose, but do 3 3 11,939,085 Unemployment compensation and Alaska Permanent Fund dividends (see instructions). not attach, any payment. Add lines 1, 2, and 3. This is your adjusted gross income. 4 4 430.085.954 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. You boxes checked = 6.249.639 You Spouse If no one can claim you (or your spouse if a joint return), enter \$9,500 if single Total Exemptions = 13,641,206 \$19,000 if married filing jointly. See back for explanation. 5 128,575,733 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income. 254.620.799 6 Federal income tax withheld from Form(s) W-2 and 1099. 7 7 51,254,245 Payments, 8a Earned income credit (EIC) (see instructions). 8a 730,614 Credits. Nontaxable combat pay election. h 8b 0 Excess FICA / RRTA = F4868 payment = 5.090 and Tax 9 9 Add lines 7 and 8a. These are your total payments and credits. 52,104,108 0 Tax. Use the amount on line 6 above to find your tax in the tax table in the 10 instructions. Then, enter the tax from the table on this line. 10 35,128,157 11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund. Refund If Form 8888 is attached, check here ▶ 11a 17,727,908 Have it directly deposited! See ► c Type: Checking Savings Routing number instructions and fill in 11b, 11c, and 11d or Account number Form 8888 12 If line 10 is larger than line 9, subtract line 9 from line 10. This is Amount You Owe the amount you owe. For details on how to pay, see instructions. 751,958 Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No **Third Party Designee** Designee's Phone Personal identification name number (PIN) Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and Sign accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based Here on all information of which the preparer has any knowledge. Daytime phone number Date Your occupation Your signature Joint return? See instructions. Spouse's occupation Spouse's signature. If a joint return, both must sign. Date If the IRS sent you an Identity Protection Keep a copy for PIN, enter it your records here (see inst. Print/Type preparer's name PTIN Preparer's signature Date Check \square if **Paid** self-employed **Preparer** Firm's EIN ▶ Firm's name ▶ Use Only Phone no.

NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE A (Form 1040)

Itemized Deductions

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) ► Attach to Form 1040.

► See Instructions for Schedule A (Form 1040).

Attachment Sequence No. **07**

Name(s) shown on Form 1040 Your social security number Total Schedules Filed = 46,901,143 Caution. Do not include expenses reimbursed or paid by others. Medical 10,382,599 **1** Medical and dental expenses (see instructions) 1 and 2 Enter amount from Form 1040, line 38 2 **Dental 3** Multiply line 2 by 7.5% (.075) 10,379,747 **Expenses** 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-10,382,599 **Taxes You** 5 State and local (check only one box): a Income taxes, or) Income .Taxes. = 33,715,607 . . **Paid** 44,591,763 **b** ☐ General sales taxes ∫ General Sales Taxes = 10,876,156 6 40,138,213 **6** Real estate taxes (see instructions) 7 19,943,550 Other taxes. List type and amount ▶ 8 2,626,148 45,952,640 **9** Add lines 5 through 8 . . . _ Interest 10 35,473,245 10 Home mortgage interest and points reported to you on Form 1098 You Paid 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions Note. and show that person's name, identifying no., and address Your mortgage interest _____ 1,141,911 11 deduction may be limited (see 12 Points not reported to you on Form 1098. See instructions for instructions). 2,674,846 12 4,479,962 **13** Mortgage insurance premiums (see instructions) 13 14 Investment interest. Attach Form 4952 if required. (See instructions.) 1,498,817 **15** Add lines 10 through 14 36,506,737 Gifts to 16 Gifts by cash or check. If you made any gift of \$250 or more, Charity 16 34,558,271 17 Other than by cash or check. If any gift of \$250 or more, see If you made a instructions. You must attach Form 8283 if over \$500 . . . gift and got a 22,541,678 benefit for it, **18** Carryover from prior year 18 578,889 see instructions. **19** Add lines 16 through 18 37,789,956 Capital Gains Deduction Limitation = 26,713 **Casualty and Theft Losses** 140.717 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) 20 **Job Expenses** 21 Unreimbursed employee expenses-job travel, union dues, and Certain job education, etc. Attach Form 2106 or 2106-EZ if required. Miscellaneous (See instructions.) ▶ 21 14,730,817 _____ **Deductions** 22.113.572 23 Other expenses-investment, safe deposit box, etc. List type and amount ▶ _____ 23 7,895,963 **24** Add lines 21 through 23 24 28,694,320 **25** Enter amount from Form 1040, line 38 | **25** | **26** Multiply line 25 by 2% (.02) 26 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- 11,870,811 Other Other—from list in instructions. List type and amount ▶ Gambling Loss Deduction = 934,552 Other than Gambling Deduction = 395,417 Miscellaneous **Deductions** 1,333,012 28 Property Income, Casualty, & Theft Deduction = 17,741 Total 29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount 46,293,834 **Itemized** 29 Deductions 30 If you elect to itemize deductions even though they are less than your standard

SCHEDULE A (Form 1040)

Itemized Deductions

OMB No. 1545-0074 201

Attachment

Department of the Treasury Internal Revenue Service (99) ► Attach to Form 1040. ► See Instructions for Schedule A (Form 1040). Sequence No. 07 Name(s) shown on Form 1040 Your social security number Total Schedules Filed = 46,901,143 Caution. Do not include expenses reimbursed or paid by others. Medical 129,126,252 **1** Medical and dental expenses (see instructions) 1 and 2 Enter amount from Form 1040, line 38 2 Dental **3** Multiply line 2 by 7.5% (.075) 44,252,846 **Expenses** 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-84,873,406 **Taxes You** 5 State and local (check only one box): a Income taxes, or Income Taxes = 265,999,282 **Paid** 281,976,799 **b** ☐ General sales taxes J General Sales Taxes = 15,977,517 6 Real estate taxes (see instructions) 6 172,950,301 7 8,339,350 Other taxes. List type and amount ▶ 8 1,852,097 **9** Add lines 5 through 8 _ 465,127,769 Interest 10 Home mortgage interest and points reported to you on Form 1098 **10** 357,843,874 You Paid 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions Note. and show that person's name, identifying no., and address Your mortgage interest 6,452,530 11 deduction may be limited (see 12 Points not reported to you on Form 1098. See instructions for instructions). 1,362,693 12 5,354,709 **13** Mortgage insurance premiums (see instructions) 13 14 Investment interest. Attach Form 4952 if required. (See instructions.) 12,551,293 383,565,099 **15** Add lines 10 through 14 Gifts to 16 Gifts by cash or check. If you made any gift of \$250 or more, Charity **16** 138,608,769 17 Other than by cash or check. If any gift of \$250 or more, see If you made a gift and got a instructions. You must attach Form 8283 if over \$500 . . . 17 43,639,867 benefit for it, **18** Carryover from prior year 18 33,293,336 see instructions. **19** Add lines 16 through 18 174,474,029 **Casualty and Theft Losses** 3.180.912 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) **Job Expenses** Unreimbursed employee expenses-job travel, union dues, and Certain job education, etc. Attach Form 2106 or 2106-EZ if required. Miscellaneous (See instructions.) ▶ 21 76,857,890 **Deductions** 22 6.982.040 23 Other expenses—investment, safe deposit box, etc. List type and amount 23 38,224,411 24 **24** Add lines 21 through 23 122,064,341 **25** Enter amount from Form 1040, line 38 **25** Multiply line 25 by 2% (.02) 26 74,794,130 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-86,494,396 27 Other Other—from list in instructions. List type and amount ▶ Miscellaneous Gambling Loss Deduction = 17,573,396 Other than Gambling Deduction = 2,294,400 **Deductions** Property Income, Casualty & Theft Deduction = 943,836 20,811,631 28 **Total** 29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount 1,218,496,717 **Itemized** 29 Deductions 30 If you elect to itemize deductions even though they are less than your standard

34

SCHEDULE B (Form 1040A or 1040)

Interest and Ordinary Dividends

OMB No. 1545-0074

Department of the Trea Internal Revenue Service	sury	► Attach to Form 1040A or 1040.	► See instructions on back.		2011 Attachment Sequence No. 08
Name(s) shown on re	turn	Total Schedules Filed = 20,547,306		Your	social security number
Part I	1	List name of payer. If any interest is from a se	5 5		Amount
		huver used the property as a personal residence	eap instructions on back and list	1 '	

Part I	1	List name of payer. If any interest is from a seller-financed mortgage and the		Amo	ount	
Interest		buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ► F1040 = 18,641,401 F1040A = 1,905,905				
(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)			1			
Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's		The component parts of line 2 are as follows:				
name as the	2	Add the amounts on line 1	2	18,546,0	05	\top
payer and enter the total interest shown on that	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	23,563	3	
form.	4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form	4			-
	Note.	1040, line 8a	-	Amo	ount	
Part II	5	List name of payer ►				\top
Ordinary						
Dividends						+
(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)			5			
Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's						
list the firm's name as the		The component parts of line 6 are as follows:				
payer and enter the ordinary	•	F1040 = 13,669,158 F1040A = 920,381				+
dividends shown on that form.	6 Note	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a	6	14,589,	539	
		nust complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividen	ds: (h) had a		_
		account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign			Yes	No
Part III Foreign Accounts	7a	At any time during 2011, did you have a financial interest in or signature authority of account (such as a bank account, securities account, or brokerage account) locate country? See instructions	ed in	a foreign		
and Trusts (See		If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest of authority? See Form TD F 90-22.1 and its instructions for filing requirements and except those requirements	ceptio			
instructions on back.)	b	If you are required to file Form TD F 90-22.1, enter the name of the foreign countinancial account is located ▶	- 			
	8	During 2011, did you receive a distribution from, or were you the grantor of, or t foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		eror to, a 68,134		

35

SCHEDULE B (Form 1040A or 1040)

Interest and Ordinary Dividends

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040A or 1040.

► See instructions on back.

2011 Attachment Sequence No. 08

Name(s) shown on r	eturn	Total Schedules Filed = 20,547,306	Your	social securi	ty numl	ber
Part I	1	List name of payer. If any interest is from a seller-financed mortgage and the		Amo	ount	
Interest		buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ►				
		F1040 = 18,641,401 F1040A = 1,905,905				
(See instructions						
on back and the instructions for						
Form 1040A, or						
Form 1040, line 8a.)			1			
Note. If you						
received a Form 1099-INT, Form 1099-OID, or						
substitute						+
statement from		The component parts of line 2 are as follows:				+
a brokerage firm, list the firm's		F1040 = 109,440,366 F1040A = 4,333,375				+
name as the	2	Add the amounts on line 1	2	113,773,	741	
payer and enter the total interest	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989.		, ,		
shown on that		Attach Form 8815	3	48,300)	
form.	4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a	4	_		
		If line 4 is over \$1,500, you must complete Part III.		Amo	ount	
Part II	5	List name of payer ►				+
Ordinary						+
Dividends						
(See instructions						
on back and the instructions for						
Form 1040A, or						-
Form 1040, line 9a.)			5			+
·						
Note. If you received a Form						
1099-DIV or substitute						
statement from						_
a brokerage firm, list the firm's		The component parts of line 6 are as follows:				+
name as the payer and enter		F1040 = 182,975,537 F1040A = 7,374,767				
the ordinary	6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form				
dividends shown on that form.		1040, line 9a	6	190,350	,304	\perp
		If line 6 is over \$1,500, you must complete Part III.				
		nust complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividen account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign			Yes	No
Part III	7a	At any time during 2011, did you have a financial interest in or signature authority of				
Foreign		account (such as a bank account, securities account, or brokerage account) located country? See instructions	ed in	a foreign		
Accounts		If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest of	r sian	ature		
and Trusts (See		authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions requirements	_			
instructions on back.)	b	If you are required to file Form TD F 90-22.1, enter the name of the foreign cour financial account is located ▶	ntry w	here the		
	8	During 2011, did you receive a distribution from, or were you the grantor of, or t foreign trust? If "Yes," you may have to file Form 3520. See instructions on back.				

SCHEDULE C (Form 1040)

Profit or Loss From Business (Sole Proprietorship)

▶ For information on Schedule C and its instructions, go to www.irs.gov/schedulec

OMB No. 1545-0074 Attachment Sequence No. 09

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

	of proprietor	4.005		ln al.	dos i	1 620 050 0-5	odulo C EZIa	Social se	ecurity number (SSN)
Α	Total Schedules Filed = 26,10 Principal business or profession		ding product or seni			4,629,950 Sch	euule U-EZ'S	R Enter	code from instruction	
Α.	Fillicipal business of profession	Jii, ii iciu	ding product or servi	ce (see	HISH	actions)			▶ 23,426,68°	
С	Business name. If no separate	busine:	ss name, leave blank.	•				D Emplo	yer ID number (EIN), (s	
	Business address (including s	uite or r	oom no) 🕨						3,642,217	
_	City, town or post office, state		,							
F	<u> </u>	Cash	(2) Accrual	(3)		Other (specify)	-			
G	Did you "materially participate							mit on los	sses Yes	□No
H	If you started or acquired this	busines	s durina 2011. check	here			Boxes Checked	= 1,872,	598 ▶ □	
	Did you make any payments i	n 2011 t	hat would require vo	u to file	Form	n(s) 1099? (see in	nstructions)		Yes	No
J	If "Yes," did you or will you file									_ No
Part										
1a	Merchant card and third party	payme	nts. For 2011, enter -	0		1a				
b	Gross receipts or sales not en					1b 2	0.948.531			
С	Income reported to you on Fo					on				
	that form was checked. Cautio					1c	0			
d	Total gross receipts. Add lin	es 1a th	rough 1c					1d	22,172,036	
2	Returns and allowances plus	any othe	er adjustments (see in	structio	ons)			2	694,163	
3	Subtract line 2 from line 1d .							3	22,179,191	
4	Cost of goods sold (from line	42) .						4	4,214,099	
5	Gross profit. Subtract line 4	from line	e3					5	22,198,899	
6	Other income, including feder	al and s	tate gasoline or fuel t	ax cred	dit or r	efund (see instr	uctions)	6	1,059,509	
7	Gross income. Add lines 5 a	nd 6 .						7	22,460,639	
Part	Expenses		Enter expens	ses fo	r bus	iness use of	your home only o	n line 3	0.	
8	Advertising	8	5,734,749		18	Office expense	e (see instructions)	18	7,188,743	
9	Car and truck expenses (see				19	Pension and pr	ofit-sharing plans .	19	108,028	
	instructions)	9	11,501,078		20		see instructions):			
10	Commissions and fees .	10	940,836		а		inery, and equipment		1,698,176	
11	Contract labor (see instructions)	11	2,029,355		b		s property		3,030,780	
12 13	Depletion	12	77,914		21		aintenance		4,408,799	_
13	Depreciation and section 179 expense deduction (not				22		ncluded in Part III) .		9,281,221	+
	included in Part III) (see		0.000.574		23		nses	23	6,098,475	+
	instructions)	13	6,088,574		24		and entertainment:	24	4 240 504	
14	Employee benefit programs	,,	262 202		a			24a	4,249,594	_
45	(other than on line 19)	14	263,392 5,581,848		b	Deductible me		046	6,178,889	
15 16	Insurance (other than health)	15	3,301,040		25		(see instructions) .	24b 25	10,330,278	+
16	Interest: Mortgage (paid to banks, etc.)	16a	532,295		26		mployment credits) .		1,109,487	+
a b	Other	16b	1,473,719		27a		es (from line 48)		11,673,899	+
17	Legal and professional services	17	7,210,377		b	•	future use		,,	+
28	Total expenses before expen			e. Add I				28	19,956,180	\top
29	Tentative profit or (loss). Subt							29	23,188,739	
30	Expenses for business use of							30	3,303,265	\top
31	Net profit or (loss). Subtract	,				•			• • •	
	If a profit, enter on both Fori			NR, lin	ne 13)	and on Schedul	e SE, line 2.			
	If you entered an amount on lin	•	,	,	,		· (31	22,917,874	
	• If a loss, you must go to lir						J			
32	If you have a loss, check the b	oox that	describes your invest	tment i	n this	activity (see ins	tructions).			
	If you checked 32a, enter to	he loss	on both Form 1040,	line 12	2, (or l	Form 1040NR,	line 13) and	otal Box	es Checked = 5,	
	on Schedule SE, line 2. If y	ou ente	ered an amount on li	ine 1c,	see 1	the instructions	for line 31.	32a 🗌		
	Estates and trusts, enter on F	orm 104	11, line 3. nondedu	uctible	loss	(+)/suspended		32b	Some investmer at risk.	nt is not
	• If you checked 32b, you mu	ust attac	ch Form 6198. Your lo	oss ma	v be l	imited.	152,562 ⁾		at 115K.	

SCHEDULE C (Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074 201

Department of the Treasury Internal Revenue Service (99) ▶ For information on Schedule C and its instructions, go to www.irs.gov/schedulec ► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Attachment Sequence No. **09**

Name o	of proprietor Total Schedules Filed = 26,104	4,095		Incl	udes 4	4,629,95	0 Schedule C-EZ's	So	ocial s	ecurity number (SSN)	
A	Principal business or profession	on, incli	uding product or servi	ce (se	e instr	uctions)		В	Enter	code from instructions	
С	Business name. If no separate	busine	ess name, leave blank	•				D	Emplo	oyer ID number (EIN), (se	e instr.)
E	Business address (including s	uite or	room no.) ►						:		
	City, town or post office, state	, and Z									
F	Accounting method: (1)					Other (spe					
G	Did you "materially participate	" in the	operation of this bus	iness [,]	during	2011? If '	'No," see instructions f	or limit	on lo	sses . Yes	☐ No
Н	If you started or acquired this										
ı	Did you make any payments in										□ No
J	If "Yes," did you or will you file	all rec	uired Forms 1099?					<u> </u>		Tes	☐ No
Par				0		14-					
1a	Merchant card and third party Gross receipts or sales not en						1,160,973,951				
b	•		•	′			1,100,973,931				
С	Income reported to you on For that form was checked. Caution		,	•		" 1c	0				
d	Total gross receipts. Add line		' '	,					1d	1,248,963,111	
2	Returns and allowances plus a								2	7,440,906	
3	Subtract line 2 from line 1d .								3	1,241,522,205	
4	Cost of goods sold (from line	42) .						[4	388,954,312	
5	Gross profit. Subtract line 4	from lir	e3						5	852,567,893	
6	Other income, including federa	al and	state gasoline or fuel t	ax cre	edit or ı	refund (se	e instructions)		6	19,594,493	
7	Gross income. Add lines 5 ar	nd 6 .							7	872,162,386	
Part				ses fo	or bus		se of your home on				
8	Advertising	8	13,389,524		18		xpense (see instruction		18	11,614,104	
9	Car and truck expenses (see		00 050 504		19		and profit-sharing plans		19	1,055,113	
40	instructions)	9	83,653,504		20		lease (see instructions	´	00-	0 440 400	
10 11	Commissions and fees . Contract labor (see instructions)	10	12,757,444		a b		, machinery, and equipn	_	20a 20b	8,418,122	
12	Depletion	11	37,628,875 1,001,915		21		usiness property . and maintenance .	_	21	34,556,834 15,695,632	
13	Depreciation and section 179	12	1,001,910		22	•	s (not included in Part I		22	32,169,216	
	expense deduction (not				23		nd licenses		23	17,767,507	
	included in Part III) (see instructions)	13	35,578,194		24		meals, and entertainme			11,101,001	
14	Employee benefit programs				а	Travel.		:	24a	12,629,389	
	(other than on line 19).	14	2,960,120		b		ble meals and				
15	Insurance (other than health)	15	16,625,418			entertai	nment (see instructions	s) . [24b	8,432,313	
16	Interest:				25	Utilities			25	26,884,399	
a	Mortgage (paid to banks, etc.)	16a	4,356,597		26	_	(less employment cred		26	77,906,284	
b	Other	16b	5,863,232		27a		xpenses (from line 48)		27a	104,376,096	
17	Legal and professional services	17	10,840,085	0 04-	l lines (ed for future use .		27b	E90 140 944	
28 29	Total expenses before expen Tentative profit or (loss). Subtr								28 29	580,140,844 292,021,542	
30	Expenses for business use of								30	9,987,555	
31	Net profit or (loss). Subtract			. 0. Do		port odori	expenses alcountare	· ·	-	0,007,000	
	 If a profit, enter on both Forr 			ONR. I	ine 13)	and on So	chedule SE. line 2.				
	If you entered an amount on line		•		,			}	31	282,969,817	
	• If a loss, you must go to lin										
32	If you have a loss, check the b	ox tha	t describes your inves	tment	in this	activity (s	see instructions).				
	• If you checked 32a, enter t	he loss	on both Form 1040,	line 1	1 2, (or	Form 104	IONR, line 13) and			7	
	on Schedule SE, line 2. If y							(32a L	☐ All investment is	
	Estates and trusts, enter on Fo							r (-)	32b	Some investment at risk.	i is not
	 If you checked 32b, you mu 	ıst atta	ch Form 6198. Your le	oss m	ay be I	imited.	935,830				

Page 2

Part	Cost of Goods Sold (see instructions)				•	
33	Method(s) used to value closing inventory: a Cost b Lower of cost or market c	Othe	er (attach	explanation	on)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventor	-	(,	
01	If "Yes," attach explanation		. 🗆 Y	'es		No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	1,3	313,659		
36	Purchases less cost of items withdrawn for personal use	36	2,3	352,809		
37	Cost of labor. Do not include any amounts paid to yourself	37	6	02,186		
38	Materials and supplies	38	1,8	306,391		
39	Other costs	39	8	98,954		
40	Add lines 35 through 39	40				
41	Inventory at end of year	41	1,3	374,381		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42				
Part			(eynen	ses on li	ina C	
	and are not required to file Form 4562 for this business. See the instructions for I file Form 4562.					
43	When did you place your vehicle in service for business purposes? (month, day, year) /	/				
44	Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle during 2011, enter the number of miles your vehicle during 2011, enter the number of miles your vehicle during 2011, enter the number of miles your vehicle during 2011, enter the number of miles your vehicle during 2011, ente	ehicle	for:			
а	Business b Commuting (see instructions) c C	ther				
45	Was your vehicle available for personal use during off-duty hours?		🗆	Yes		No
46	Do you (or your spouse) have another vehicle available for personal use?		🗆	Yes		No
47a	Do you have evidence to support your deduction?		🗆	Yes	<u> </u>	No
b	If "Yes," is the evidence written?		🗆	Yes		No
Part	If "Yes," is the evidence written? Other Expenses. List below business expenses not included on lines 8–26 or lines.	ne 30				
48	Total other expenses. Enter here and on line 27a	48				

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

39 Page **2**

Schedule C (Form 1040) 2011

Part	Cost of Goods Sold (see instructions)						
33	Method(s) used to						
	value closing inventory: a Cost	b Lower of cost or market	c 🗌		er (attach explanatio	on)	
34	Was there any change in determining quantities, costs, of "Yes," attach explanation		٠.	/? 	☐ Yes		No
35	Inventory at beginning of year. If different from last year's	s closing inventory, attach explanation .		35	39,520,942	-	
36	Purchases less cost of items withdrawn for personal use			36	250,217,919		
37	Cost of labor. Do not include any amounts paid to yours	elf		37	29,716,382		
38	Materials and supplies			38	49,734,460		
39	Other costs			39	58,986,596		
40	Add lines 35 through 39			40			
41	Inventory at end of year			41	39,221,986		
42	Cost of goods sold. Subtract line 41 from line 40. Enter	the result here and on line 4		42			
Part	Information on Your Vehicle. Complet and are not required to file Form 4562 for file Form 4562.						
43	When did you place your vehicle in service for business	ourposes? (month, day, year)	/ /	, 			
44	Of the total number of miles you drove your vehicle during	g 2011, enter the number of miles you u	sed your ve	ehicle	for:		
а	Business b Commuting (s	see instructions)	c Ot	her -			
45	Was your vehicle available for personal use during off-du	ity hours?			Yes	□ N	No
46	Do you (or your spouse) have another vehicle available for	or personal use?			. Yes	N	No
47a	Do you have evidence to support your deduction?				. Yes	□ N	lo
	If "Yes," is the evidence written?				. Yes	□ N	lo
Part	Other Expenses. List below business e	xpenses not included on lines 8-	-26 or iin	e 30.			
48	Total other expenses. Enter here and on line 27a			48			

SCHEDULE C-EZ (Form 1040)

Net Profit From Business

(Sole Proprietorship)

Attachment

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) ▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B. ► Attach to Form 1040, 1040NR, or 1041. ► See instructions on page 2.

Sequence No. 09A

Social security number (SSN) Name of proprietor Total Schedules Filed = 4,629,950 Data is tabulated with the Schedule C's Part I **General Information** • Had business expenses of \$5,000 or • Had no employees during the year. • Are not required to file Form 4562, • Use the cash method of accounting. You May Use • Did not have an inventory at any time Depreciation and Amortization, for Schedule C-EZ during the year. this business. See the instructions for Instead of · Did not have a net loss from your Schedule C, line 13, to find out if you business. Schedule C And You: must file. • Had only one business as either a sole Only If You: proprietor, qualified joint venture, or • Do not deduct expenses for business statutory employee. use of your home. · Did not receive any credit card or • Do not have prior year unallowed similar payments that included passive activity losses from this amounts that are not includible in your business. income (see instructions for line 1a). A Principal business or profession, including product or service B Enter business code (see page 2) Business name. If no separate business name, leave blank. Enter your EIN (see page 2) E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return. City, town or post office, state, and ZIP code Did you make any payments in 2011 that would require you to file Form(s) 1099? (see the Schedule C ☐ Yes No ☐ Yes No Part II **Figure Your Net Profit** Merchant card and third party payments. For 2011, enter -0- 1a 1b Gross receipts or sales not entered on line 1a (see instructions) . . . Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See Schedule C instructions before completing this line 1c Total of lines 1a, 1b, and 1c. If any adjustments to line 1a, you must use Schedule C (see instructions) 1d 2 Total expenses (see page 2). If more than \$5,000, you must use Schedule C Net profit. Subtract line 2 from line 1d. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2 (see instructions). (If you entered an amount on line 1c, do not report the amount from line 1c on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3 **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 2. Part III When did you place your vehicle in service for business purposes? (month, day, year) ▶ 5 Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for: **b** Commuting (see page 2) _____ **c** Other ____ 6 No No 7 Do you (or your spouse) have another vehicle available for personal use?

Yes

No

SCHEDULE C-EZ (Form 1040)

Net Profit From Business

(Sole Proprietorship)

OMB No. 1545-0074 2011

Department of the Treasury Internal Revenue Service (99)

Name of proprietor

▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B. ► Attach to Form 1040, 1040NR, or 1041. ► See instructions on page 2.

Attachment Sequence No. **09A**

Social security number (SSN)

	Total Schedules Filed = 4,629,950 Data is tabulated with the Schedule C's				
Part	General Information				
School School	 Had business expenses of \$5,000 or less. Use the cash method of accounting. Did not have an inventory at any time during the year. Did not have a net loss from your business. Had only one business as either a sole proprietor, qualified joint venture, or statutory employee. Did not receive any credit card or similar payments that included amounts that are not includible in your income (see instructions for line 1a). Had no emplo Are not require Depreciation at this business. Schedule C, ling must file. Do not deduct use of your homology of the passive activity business. 	ed to file nd Amo See the ne 13, to expens me.	e Form 4562 ortization, for instructions of find out if y sees for busin	r s for you	
A F	Principal business or profession, including product or service	Enter	business code	(see page	2)
C	Business name. If no separate business name, leave blank.	Enter	r your EIN (s	see page	2)
E E	Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.	:			
ō	City, town or post office, state, and ZIP code				
F [Did you make any payments in 2011 that would require you to file Form(s) 1099? (see the Schedule C)			
	nstructions)		Yes	□No	
	f "Yes," did you or will you file all required Forms 1099?		Yes	∐No	
Part	Figure Your Net Profit				
1a	Merchant card and third party payments. For 2011, enter -0				
b C	Gross receipts or sales not entered on line 1a (see instructions) 1b Income reported to you on Form W-2 if the "Statutory Employee" box	4			
	on that form was checked. Caution. See Schedule C instructions				
	before completing this line				
d 2	Total of lines 1a, 1b, and 1c. If any adjustments to line 1a, you must use Schedule C (see instructions Total expenses (see page 2). If more than \$5,000, you must use Schedule C	1d 2			
3	Net profit. Subtract line 2 from line 1d. If less than zero, you must use Schedule C. Enter on both				
	Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE,				
	line 2 (see instructions). (If you entered an amount on line 1c, do not report the amount from line 1c on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3	3			
Part			enses on	line 2.	
4	When did you place your vehicle in service for business purposes? (month, day, year) ▶				
5	Of the total number of miles you drove your vehicle during 2011, enter the number of miles you use	ed your	vehicle for	r:	
а	Business b Commuting (see page 2) c Other				
6	Was your vehicle available for personal use during off-duty hours?		☐Yes	□No	
7	Do you (or your spouse) have another vehicle available for personal use?		☐Yes	□No	
8a	Do you have evidence to support your deduction?		☐Yes	□ No	
b	If "Yes," is the evidence written?		☐ Yes	□No	

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Total Sales Reported with Form 1099 = 15,444,619

SCHEDULE D (Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

Attachment Sequence No. 12

Department of the Treasury Internal Revenue Service (99)

Total Schedules Filed = 20,795,742

► Attach to Form 1040 or Form 1040NR. ► See Instructions for Schedule D (Form 1040). ▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

Your social security number

Pa	rt I Short-Term Capital Gains and Losses—As	sets Held One `	Year or Less			
This	form may be easier to complete if you round off cents to	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	gain or loss f Form(s) 894	rom 19,	(h) Gain or (loss) Combine columns (e), (f), and (g)
1	Short-term totals from all Forms 8949 with box A checked in Part I	4,933,733	(4,848,868)	585,537		4,772,556
2	Short-term totals from all Forms 8949 with box B checked in Part I	4,726,668	(4,509,844)	429,373		4,494,756
3	Short-term totals from all Forms 8949 with box C checked in Part I	983,013	(955,530)	133,742		967,715
4	,	•			4	680,226
5				rusts from	5	1,230,767
6	Short-term capital loss carryover. Enter the amount, if ar Worksheet in the instructions	ny, from line 8 of y	our Capital Loss	Carryover	6	(3,248,493)
7				-	7	11,262,910
Pa	t II Long-Term Capital Gains and Losses – Ass	sets Held More	Than One Year			
This	form may be easier to complete if you round off cents to	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	gain or loss f Form(s) 894	rom 19,	(h) Gain or (loss) Combine columns (e), (f), and (g)
8	Long-term totals from all Forms 8949 with box A checked in Part II	4,331,216	(4,239,200)	237,273	3	4,150,156
9	Long-term totals from all Forms 8949 with box B	6,966,122	(6,670,004)	351,497	7	6,706,411
10		1,699,449	(1,617,523)	283,206	6	1,635,260
11			and long-term gai	n or (loss)	11	2,402,537
12	Net long-term gain or (loss) from partnerships, S corporate	tions, estates, and	trusts from Sched	dule(s) K-1	12	2,011,739
13	Capital gain distributions. See the instructions				13	6,976,863
14	Long-term capital loss carryover. Enter the amount, if any Worksheet in the instructions	y, from line 13 of y	our Capital Loss	Carryover	14	(7,724,534)
15	s form may be easier to complete if you round off cents to column (e) Short-term totals from all Forms 8949 with box A checked in Part I		18,033,537			

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11338H

Schedule D (Form 1040) 2011

SCHEDULE D (Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

2011 Attachment Sequence No. 12

Department of the Treasury Internal Revenue Service (99) ► Attach to Form 1040 or Form 1040NR. ► See Instructions for Schedule D (Form 1040). ► Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

Your social security number

Name(s) shown on return

Total Schedules Filed = 20 705 742

Total Sales Reported with Form 1099 = 15,444,619

Total Schedules Filed = 20,795,742 Total Sales Reported with Form 1099 = 15,444,619								
Part I Short-Term Capital Gains ar	nd Losses—As	sets Held One	Year or Less					
Complete Form 8949 before completing line 1 This form may be easier to complete if you rowhole dollars.		(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustmen gain or loss fi Form(s) 894 line 2, column	rom .9,	(h) Gain or (loss) Combine columns (e), (f), and (g)		
Short-term totals from all Forms 894 checked in Part I		1,390,639,830	(1,439,361,336)	30,743,28	1	-17,992,512		
2 Short-term totals from all Forms 894 checked in Part I		1,126,824,292	(1,138,793,160)	8,586,524	ļ	-3,438,052		
3 Short-term totals from all Forms 894 checked in Part I		267,198,756	(268,997,567)	2,977,878	3	-5,324,225		
4 Short-term gain from Form 6252 and sho		•			4	2,696,498		
5 Net short-term gain or (loss) from Schedule(s) K-1					5	6,657,776		
6 Short-term capital loss carryover. Enter Worksheet in the instructions	the amount, if an	y, from line 8 of y · · · · · ·	our Capital Loss	Carryover 	6	(216,190,361)		
7 Net short-term capital gain or (loss) long-term capital gains or losses, go to F				have any	7	-233,680,783		
Part II Long-Term Capital Gains an	d Losses – Ass	sets Held More	Than One Year					
Complete Form 8949 before completing line 8 This form may be easier to complete if you rowhole dollars.		(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustmen gain or loss fi Form(s) 894 line 4, column	rom .9,	(h) Gain or (loss) Combine columns (e), (f), and (g)		
8 Long-term totals from all Forms 894 checked in Part II		335,002,512	(321,352,382)	-6,619		13,671,025		
9 Long-term totals from all Forms 894 checked in Part II		787,380,552	(699,884,397)	-205,89°	1	86,257,133		
10 Long-term totals from all Forms 894 checked in Part II		258,230,688	(211,310,974)	-8,811,34	18	38,110,161		
11 Gain from Form 4797, Part I; long-term from Forms 4684, 6781, and 8824	_	2439 and 6252;		n or (loss)	11	121,917,074		
12 Net long-term gain or (loss) from partner	ships, S corporat	ions, estates, and	trusts from Sched	lule(s) K-1	12	122,938,345		
13 Capital gain distributions. See the instruc	ctions				13	12,393,420		
14 Long-term capital loss carryover. Enter t Worksheet in the instructions	•	•	our Capital Loss	-	14	(392,695,369)		
15 Net long-term capital gain or (loss). (the back		•	` '		15	5,262,718		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11338H

Schedule D (Form 1040) 2011

Schedule D (Form 1040) 2011

Page 2 Part III Summary 20,271,888 16 Combine lines 7 and 15 and enter the result 16 • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 17 Are lines 15 and 16 both gains? ☐ **Yes.** Go to line 18. No. Skip lines 18 through 21, and go to line 22. 18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions 18 221,127 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the 19 19 527,933 20 Are lines 18 and 19 both zero or blank? Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. □ No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below. 21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: • The loss on line 16 or 21 • (\$3,000), or if married filing separately, (\$1,500) Note. When figuring which amount is smaller, treat both amounts as positive numbers.

Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

line 44 (or in the instructions for Form 1040NR, line 42). ■ **No.** Complete the rest of Form 1040 or Form 1040NR.

the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, Schedule D (Form 1040) 2011 Page **2**

Part	III Sullinary		
16	Combine lines 7 and 15 and enter the result	16	-228,421,023
	• If line 16 is a gain , enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.		
	• If line 16 is a loss , skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.		
	• If line 16 is zero , skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 both gains?		
	☐ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions ▶	18	4,212,035
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	10,910,336
20	Are lines 18 and 19 both zero or blank? Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.		
	■ No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:		
	• The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500)	21	(
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
	 Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). No. Complete the rest of Form 1040 or Form 1040NR. 		

Schedule D (Form 1040) 2011

NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See separate instructions.

OMB No. 1545-0074

Attachment Sequence No. **13**

	Total Schedules Filed = 18,	429,0	80							
A Di	d you make any payments in 2011 that would require you to	file Fo	orm(s) 1099? (se	ee inst	ructions)				Yes	No
	"Yes," did you or will you file all required Forms 1099?		.,		,				Yes	No
Par	Income or Loss From Rental Real Estate and Roy	yalties	S Note. If you ar	e in the	business o	of re	enting per	sona	al property, us	se
	Schedule C or C-EZ (see instructions). If you are an individual	dual, re	eport farm rental i	income	or loss from	n F e	orm 4835	on p	page 2, line 4	0.
	on. For each rental property listed on line 1, check the box			าly if y	ou owned	tha	t proper	ty as	s a member	of a
qualif	ied joint venture (QJV) reporting income not subject to self-	-empl	oyment tax.							
1 P	hysical address of each property-street, city, state, zip Typ	e-from					Fair Rer		Personal	QJV
_		below	report t	he num	ber of _	_	Days		Use Days	
	lumber of RENTALS = 10,586,986 Total # of Rental Properties = 17,321,049		days re value ar			A				
	Number of ROYALTIES = 1,995,246 Total # of Royalties = 2,972,500		persona	al use. S	See	В				
_c			instruct	ions.		С				
	of Property:				Б.,					
	gle Family Residence 3 Vacation/Short-Term Rental				Rental					
2 Mu	Iti-Family Residence 4 Commercial	6 KO	yalties 8	Othe	r (describe Pro p		ioo			
Incon	ne:		Α			В	162		С	
0-	Mayabant and third natural results for 0011 anter 0	0-								
3a	Merchant card and third party payments. For 2011, enter -0-	3a	RENT		ROYAL					
b	Payments not reported to you on line 3a	3b	9,350,522		1,615,8	866				
4	Total not including amounts on line 3a that are not	4								
Expe	income (see instructions)	-								
5	Advertising	5								
6	Auto and travel (see instructions)	6								
7	Cleaning and maintenance	7								
8	Commissions.	8								
9	Insurance	9								
10	Legal and other professional fees	10								
11	Management fees	11								
12	Mortgage interest paid to banks, etc. (see instructions)	12								
13	Other interest	13	677,465							
14	Repairs	14	,							
15	Supplies	15								
16	Taxes	16	8,606,690							
17	Utilities	17								
18	Depreciation expense or depletion	18	8.015.131		710,31	4				
19	Other (list)	19								
20	Total expenses. Add lines 5 through 19	20	9,918,438		1,173,2	56				
21	Subtract line 20 from line 4. If result is a (loss), see	0.1								
00	instructions to find out if you must file Form 6198 .	21								+
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(10,264,172		(1,731,8°	11	,	<i>ι</i> 5	,533,929	,
23a	Total of all amounts reported on line 3a for all rental properties.	$\overline{}$		23a	103,17		'	,	,,	,
b	Total of all amounts reported on line 3a for all royalty prop			23b	12,80					
C	Total of all amounts reported on line 4 for all rental proper			23c	9,876,1					
d	Total of all amounts reported on line 4 for all royalty prope			23d	1,738,5					
e	Total of all amounts reported on line 12 for all properties			23e	5,449,74					
f	Total of all amounts reported on line 18 for all properties			23f	8,596,4					
g	Total of all amounts reported on line 20 for all properties			23g	10,820,0					
24	Income. Add positive amounts shown on line 21. Do not						. 24	6	5,688,863	
25	Losses. Add royalty losses from line 21 and rental real estat			Enter to	otal losses	her		-	5,867,461)
26	Total rental real estate and royalty income or (loss). Con									
	If Parts II, III, IV, and line 40 on page 2 do not apply to you									
	17, or Form 1040NR, line 18. Otherwise, include this amount							1	0,633,064	

774,021

SCHEDULE E (Form 1040)

Department of the Treasury

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074 201

Attachment Internal Revenue Service (99) ▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See separate instructions. Sequence No. 13 Name(s) shown on return Your social security number Total Schedules Filed = 18,429,080 A Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ПNо B If "Yes," did you or will you file all required Forms 1099? Yes Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40. Caution. For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QJV) reporting income not subject to self-employment tax. Physical address of each property-street, city, state, zip Type-from list Fair Rental Personal For each rental real QJV estate property listed, **Days Use Days** report the number of Α Α days rented at fair rental value and days with В В personal use. See C C instructions. Type of Property: 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe) **Properties** Income: $\overline{\mathsf{c}}$ В Α 3a Merchant card and third party payments. For 2011, enter -0-За ROYALTY **RENT** b Payments not reported to you on line 3a. 3b 271,168,473 28,811,320 4 Total not including amounts on line 3a that are not 4 income (see instructions) **Expenses:** 5 Advertising 5 6 Auto and travel (see instructions) . 6 7 7 Cleaning and maintenance . . . 8 8 Commissions. . . . 9 9 Insurance 10 10 Legal and other professional fees . 11 11 12 12 Mortgage interest paid to banks, etc. (see instructions) 13 13 7,363,800 14 14 Repairs. . . . Supplies 15 15 40,221,942 16 16 17 Utilities 17 18 18 Depreciation expense or depletion . 70,810,422 2.998,080 19 Other (list) ▶ 19 7,659,542 Total expenses. Add lines 5 through 19 280,583,351 20 20 21 Subtract line 20 from line 4. If result is a (loss), see instructions to find out if you must file Form 6198 21 Deductible rental real estate loss after limitation, if any, 22 (52,474,191 3,154,679 (21.998.911)on Form 8582 (see instructions) 23a Total of all amounts reported on line 3a for all rental properties 23a 1,487,540 b Total of all amounts reported on line 3a for all royalty properties 23b 98,780 23c Total of all amounts reported on line 4 for all rental properties 283,731,013 Total of all amounts reported on line 4 for all royalty properties 23d 29,658,453 d 66,635,514 23e Total of all amounts reported on line 12 for all properties Total of all amounts reported on line 18 for all properties 23f 73.810.182 f Total of all amounts reported on line 20 for all properties 288,243,012 g 24 Income. Add positive amounts shown on line 21. Do not include any losses 24 99,257,544 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 63,081,243 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here.

If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line

17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.

36,176,301

Schedule E (Form 1040) 2011

Schedule E (Form 1040) 2011 Attachment Sequence No. 13 Page 2

Name(s	s) shown on	return. Do not enter	name and se	ocial sec	urity numbe	er if shown	on other s	ide.				Your so	cial se	curity number	•
		IRS compares a		•							. ,				
Part		come or Loss y amount is not a			-		-			-	•			activity for w	hich
27		ou reporting any wed loss from												Yes	No
	partne	ership expenses	? If you a	nswere	ed "Yes,"	see inst						•	9,513		
28		ı	(a) Name				partner for S co	er P for ship; S rporation	` fc	Check if preign tnership	Ìdenti	nployer fication nber		(e) Check any amour not at ris	nt is
A B			Number of	of PAR	TNERSH	IIPS	5,837	823					9,	036,215	
C			Numb	er of S	-CORPS		4,634	567		<u>□</u> 14,320	<u> </u>			281,095	
D							1,000								
		Passive Inco	ome and l	Loss					N	onpassi	ve Income	and L	oss		
		assive loss allowed form 8582 if required	d)		sive income			passive l			ection 179 exp tion from Form		fro	Nonpassive incom Schedule K	(- 1
Α		NERSHIPS			SHIPS	P.	ARTNE		3		IERSHIPS			RTNERSHIF	PS
В		328,650 CORPS	 	679,96 CORP			1,562 S-COI				6,630			,881,924	+
C D		16,698		76,148			1,445				ORPS 6,354			-CORPS ,722,740	+
29a	Totals	. 5,555		133,75			,, r -1 0.	J. 1		, ,	-5,00 -1			,343,884	+
b	Totals	1,469,749					2,838,2	217		1,06	52,709			,	
30	Add col	umns (g) and (j)	of line 29	a								30	5	,852,817	
31		lumns (f), (h), and	.,									31	(4	,658,646	
32		artnership and ere and include										32	8	,081,874	
Part		come or Loss													•
33					(a) Na	ame) Employer fication number	•
Α															
В		Pass	ive Incon	ne and	l I oss					No	npassive I	ncome	and	Loss	
	(c) Pa	assive deduction or I		iic and		d) Passive	income		le	e) Deduction	-			er income from	n
		tach Form 8582 if			fr	om Sched	ule K-1			rom Sched				hedule K-1	
Α															
В															
34a	Totals Totals	50.55		_		314,303				44.700			308	3,019	
35		58,555 (umns (d) and (f)		 а						41,782		35		560,026	T
36		lumns (c) and (e)										36	,	96,565	
37		state and trust	•		ss). Com	bine line	es 35 ar	nd 36. I	Enter	the resul	t here and				
		in the total on li			<u> </u>			<u></u>	<u></u>			37		602,942	
Part	V In	come or Loss	From R	eal E	state M					duits (R	EMICs)—	Residu	ıal H	older	
38	(a) Name	(b) Emplo	yer ider number	tification	Sch	cess inclunedules Q, see instruc	line 2c tions)	I (u	rom Sched	ules Q, line 1b	5)		Income from Jules Q, line 3b)
20	Caralla		nd (a) = = 1	, F ±	u +lo =	ula le acca	184		20 45 4		931	00		47.400	+
39 Part		ne columns (d) a ummary	na (e) only	/. ⊏nte	r trie rest	uit nere a	ırıa inclu	ue in th	ie tota	ai on line	41 Delow	39		17,189	1
40		n rental income	or (loss) f	rom F o	rm 4835	i. Also, c	omplete	line 42	belov	N		40	Į.	543,740	
41		me or (loss). Combine	, ,								10NR, line 18 ►	41		6,767,784	
42	Recond	iliation of farm	ning and	fishing	income	e. Enter	your gr	oss							
_	farming	and fishing incor	ne reporte	d on F	orm 4835,	, line 7; S	chedule	K-1							
		065), box 14, cod Schedule K-1 (Fo							42	738,04	9				
43		iliation for real	,		•		•			,					
		onal (see instructi													
	•	e on Form 1040 o you materially pa							43	201.07	1				
	III WIIICII	you materially pa	riicipated t	iiuei ili	e passive	activity it	133 IUIES	· · '	-	381,07	1				

Schedule E (Form 1040) 2011 Attachment Sequence No. 13 Page

OUTICE		040) 2011						Attachine	in Sequence i	NO. 10			rage Z
Name	(s) shown on r	eturn. Do not enter	name and socia	l security number	er if shown	on other side.		•		Your so	ocial se	curity number	
		RS compares a	•	-									
Pai		come or Loss amount is not a										activity for wh	iich
27	Are yo	u reporting any	loss not all	owed in a pri	ior year c	lue to the at-ris	sk or	basis limi	tations, a p	rior ye	ar		
		wed loss from rship expenses								mburse	ed 🗆	Yes	No
	partito		-	100,	000 111011	(b) Enter P for	(c)	Check if	(d) Er	nployer		(e) Check	if
28			(a) Name			partnership; S for S corporation		oreign tnership		fication nber		any amount not at risk	
Α						·							
В													
С													
D													
		Passive Inco							ve Income				
		ssive loss allowed orm 8582 if required		Passive incom m Schedule K -		(h) Nonpassive lo			ection 179 exp tion from Form			Nonpassive inco om Schedule K -	
Α	PARTN	IERSHIPS	PARTN	ERSHIPS	P/	ARTNERSHIPS	3	_	IERSHIPS			RTNERSHIP	S
В		22,532	71,42			83,696,819			88,060		21	7,440,288	
С		ORPS	S-CC			S-CORPS		_	ORPS			-CORPS	
D		80,908	45,07			62,554,505		17,5	575,080			5,863,090	
29a		25 702 440	116.49	98.421		140,054,004		20.4	60.440	_	51	3,303,379	
30		35,703,440 umns (g) and (j)	of line 20a			146,251,324		22,4	63,140	30	60	0.004.000	
31		umns (f), (h), and		 9h						31		9,801,800 4,417,903	<u> </u>
32		artnership and	**		or (loss	Combine lin	 169 30	 0 and 31	Fnter the	<u> </u>	\ 20	4,417,303	
		ere and include								32	42	5,383,897	
Par	t III 🛮 Ind	come or Loss									•	, ,	
33				(a) N	ame) Employer	
											identii	ication number	
A B													
		Passi	ive Income	and Loss				Noi	npassive I	ncome	and	Loss	
	(c) Pas	ssive deduction or l	oss allowed	(d) Passive i	ncome	(0	e) Deduction	-			er income from	
	(att	ach Form 8582 if	required)	fr	om Sched u	ıle K-1	f	from Sched	ule K-1		Sc	hedule K-1	
Α													
В	-												_
34a		4.450.0	F-7	1	2,048,98	8		0.500.000			11,2	16,815	
35		1,152,3 umns (d) and (f)						2,506,393	3	35	22	3,265,802	
36		umns (c) and (e)								36	,	,658,750	<u> </u>
37	Total es	state and trust	t income or	(loss). Com	nbine line	s 35 and 36. E	Enter	the resul	t here and			,000,700	
		n the total on li								37		0,607,052	
Par	t IV Inc	come or Loss	From Rea	I Estate M							ual H	older	
38	(a)	Name		identification nber	Sch	cess inclusion from edules Q, line 2c	1(0	d) Taxable in from Sched	ncome (net loss ules Q, line 1b	5)	(e) Sched	Income from Jules Q, line 3b	
					(Se	ee instructions)		7.5	560				
39	Combine	e columns (d) a	nd (e) only. E	nter the resu	ult here a		ne tota	•		39		77,507	
Pai		mmary	, ,										
40		rental income	• •			•				40	4	,771,198	
41	Total incom	ne or (loss). Combine	e lines 26, 32, 37,	39, and 40. Enter	the result he	re and on Form 1040,	, line 17	, or Form 10 ²	10NR, line 18 ►	41	48	6,015,955	
42		liation of farm	_	_									
		and fishing incor											
	•	65), box 14, coo chedule K-1 (Fo		•			42	95,238,1	95				
40		•	•	•		,		55,250, I					
43		iation for real on nal (see instruction		-									
		on Form 1040 o											
	in subject s	(au motorially pa	rticinated und	or the paccine	antivity la	oo ruloo	42	0.050.44	26				

SCHEDULE EIC (Form 1040A or 1040) **Earned Income Credit**

Qualifying Child Information

Total Schedules Filed = 21,025,573



OMB No. 1545-0074

Attachment Sequence No. 43 Your social security number

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Q	ualifying Child Information	Child 1	Child 2	Child 3
1	Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2	Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2011. If your child was born and died in 2011 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	21,024,567	10,930,696	3,433,400
3	Child's year of birth	Year 21,025,573 If born after 1992 and the child was younger than you (or your spouse, filing jointly), skip lines 4a and 4b; go to line 5.	Year 10,931,702 If born after 1992 and the child was fif younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.	Year 3,433,400 If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.
4 8	Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?	Yes. No. 1,458,945 3. So to line 4b.	Yes. No. 568,117 Go to une 5. Go to line 4b.	Yes. No. 197,106 Go to une 5. Go to une 4b.
I	Was the child permanently and totally disabled during any part of 2011?	Yes. No. Go to The child is not a qualifying child.	Yes. No. Go to The child is not a qualifying child.	Yes. No. Go to The child is not a qualifying child.
5	Child's relationship to you			
	(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	21,025,573	10,931,702	3,433,400
6	Number of months child lived with you in the United States during 2011 • If the child lived with you for more than half of 2011 but less than 7 months, anten "7"	21,024,600	10,930,729	3,432,394
	 enter "7." If the child was born or died in 2011 and your home was the child's home for the entire time he or she was alive during 2011, enter "12." 	Do not enter more than 12 months.	Do not enter more than 12 months.	Do not enter more than 12 months.

SCHEDULE EIC (Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information



OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

Attachment Sequence No. 43 Your social security number

Total Schedules Filed = 21,025,573

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Q	ualifying Child Information	Child 1	Child 2	Child 3
1	Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2	Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2011. If your child was born and died in 2011 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.			
3	Child's year of birth	Year If born after 1992 and the child way younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.		Year If born after 1992 and the child was fyounger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.
4 :	a Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?	Yes. No. Go to line 5. Go to line 4b.	Yes. No. Go to line 5. Go to line 4b.	Yes. No. Go to line 5. Go to line 4b.
ı	Was the child permanently and totally disabled during any part of 2011?	Yes. No. Go to The child is not a qualifying child.	Yes. No. Go to The child is not a qualifying child.	Yes. No. Go to The child is not a qualifying child.
5	Child's relationship to you			
	(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)			
6	Number of months child lived with you in the United States during 2011			
	• If the child lived with you for more than half of 2011 but less than 7 months, enter "7."			
	• If the child was born or died in 2011 and your home was the child's home for the entire time he or she was alive during 2011, enter "12."	Do not enter more than 12 months.	Do not enter more than 12 months.	Do not enter more than 12 months.

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Farming

► Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.

► See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2011
Attachment
Sequence No. 14

Name o	f proprietor Total	Sched	ules Filed = 1,940),515				Social sec	curity number (SSN)	
A Prir	cipal crop or activity		B Enter code f	rom P 1,842,		C A	ccounting method:	D Employe	er ID number (EIN), (see i	
E Did	ou "materially participate" in the op	eration	of this business dur	ing 20	11? If "No,	' see ins	structions for limit on p	assive loss		
Did y	ou make any payments in 2011 that	t would	require you to file F	orm(s)	1099 (see	instructi	ons)			
	es," did you or will you file all require)
Part	Farm Income — Cash Met	thod.	Complete Parts I	and II	(Accrual	metho	d. Complete Parts I	I and III, a	nd Part I, line 9.)	
1a	Specified sales of livestock and other	resale it	ems (see instructions))		1a				
b	Sales of livestock and other resale		•			1b	400,964			
С	Total of lines 1a and 1b (see instruc	ctions)				1c	406,614			
d	Cost or other basis of livestock or		•				244,597			
е	Subtract line 1d from line 1c							. 1e	422,685	
2a	Specified sales of products you raised (s		,					2a		
b	Sales of products you raised not r	eportec	on line 2a					. 2b	1,038,333	
3a	Cooperative distributions (Form(s)	1099-F	PATR) . 3a		14,112		3b Taxable amour	nt 3b	**437,616	
4a	Agricultural program payments (se	e instruc	tions) . 4a	**62	29,468		4b Taxable amour	nt 4b	**619,295	
5a	Commodity Credit Corporation (C	CC) loa	ns reported under	electio	n			. 5a	**7,723	
b	CCC loans forfeited		5b	***	2,840		5c Taxable amour	nt 5c	**1,508	
6	Crop insurance proceeds and fede	eral cro	o disaster payment	s (see ir	nstructions)	1				
а	Amount received in 2011		6a	14	0,671		6b Taxable amour	nt 6b	**127,322	
С	If election to defer to 2012 is attac	hed, ch	eck here ►		6d	Amou	nt deferred from 2010	6d		
7a	Specified custom hire (machine w	ork) inc	ome (see instruction	ns) .				. 7a		
b	Custom hire income not reported	on line	7a					. 7b	**181,127	
8a	Specified other income (see instru	uctions)						. 8a		
b	Other income not reported on line	8a (see	instructions)					. 8b	**570,848	
9	Gross income. Add amounts in	the righ	nt column (lines 1e	, 2a, 2	b, 3b, 4b,	5a, 5c,	6b, 6d, 7a, 7b, 8a, a	nd		
	8b). If you use the accrual method	, enter	the amount from Pa	art III, I	ne 50 (see	instruc	tions) I	▶ 9	1,641,453	
Part	Farm Expenses—Cash a	nd Ac	crual Method. Do	not i	nclude p	ersona	or living expenses	(see instru		
10	Car and truck expenses (see				23 Pe	nsion a	nd profit-sharing plans	23	3,153	
	instructions). Also attach Form 4562	10	546,926		24 Re	nt or lea	ase (see instructions):			
11	Chemicals	11	494,653		a Ve	hicles, r	nachinery, equipment	24a		
12	Conservation expenses (see instructions)	12	27,631		b Ot	her (lan	d, animals, etc.)	. 24b		
13	Custom hire (machine work) .	13	469,790		25 Re	pairs ar	nd maintenance	25	1,292,627	
14	Depreciation and section 179				26 Se	eds and	l plants	. 26	640,079	
	expense (see instructions) .	14	1,445,343		27 Ste	orage a	nd warehousing	. 27		
15	Employee benefit programs				28 Su	pplies		. 28	1,149,340	
	other than on line 23	15	33,106		29 Ta	xes .		. 29	1,069,773	
16	Feed	16	1,018,205							
17	Fertilizers and lime	17	698,802		31 Ve	terinary,	breeding, and medicin	e 31		
18	Freight and trucking	18			32 Ot	her exp	enses (specify):			
19	Gasoline, fuel, and oil	19	1,182,007		a			32a		
20	Insurance (other than health)	20	E95390 0		L			206		
21	Interest:				•			220		
а	Mortgage (paid to banks, etc.)	21a	377,552		-1			204		
b	Other	21b	474,783		_			00-		
22	Labor hired (less employment credits)	22	336,250		<u>f</u>			32f		
33	Total expenses. Add lines 10 thr	ough 32	2f. If line 32f is nega	ıtive, s	ee instruct	ions .		▶ 33	1,839,199	
34	Net farm profit or (loss). Subtrac	-	_					34	1,867,209	
	If a profit, stop here and see instru	ictions '	for where to report.	If a los	ss, comple	te lines	35 and 36. Nondeduc	ctible Loss (+) / Suspended Carry	yove
35	Did you receive an applicable sub								37. □ Yes □No)
36	Check the box that describes you									

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Farming

► Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.

► See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2011
Attachment
Sequence No. 14

Name c	f proprietor Total	Schedu	ules Filed = 1,9	40,515					Social security number (SSN)		
A Prir	ncipal crop or activity		B Enter code	from F	Part IV		C A	ccounting method:	D Employ	yer ID number (EIN), (see	e instr)
			>					Cash			
E Did	you "materially participate" in the op	eration o	of this business d	uring 20	11? If "	'No,"	see in	structions for limit on pa	assive los	ses. Yes N	lo
F Did	you make any payments in 2011 that	t would i	require you to file	Form(s)	1099 (see in	struct	ions)		🗌 Yes 🔲 N	lo
	es," did you or will you file all require	ed Form	s 1099?		<u> </u>					🗌 Yes 🔲 N	lo
Part	Farm Income — Cash Met	thod. (Complete Parts	I and I	I (Accr	rual r	netho	d. Complete Parts II	and III, a	and Part I, line 9.)	
1a	Specified sales of livestock and other	resale ite	ems (see instruction	ns)			1a				
b	Sales of livestock and other resale	items r	not reported on li	ne 1a .			1b	36,234,979			
С	Total of lines 1a and 1b (see instruc	ctions)					1c	37,046,491			
d	Cost or other basis of livestock or	other ite	ems reported on	line 1c .			1d	20,128,131			
е	Subtract line 1d from line 1c								1e	16,918,360	
2a	Specified sales of products you raised (s	see instru	ictions)						2a		
b	Sales of products you raised not r	eported	on line 2a .						2b	106,585,175	
3a	Cooperative distributions (Form(s)	1099-P	ATR) . 3a		,196,7			3b Taxable amount	t 3b	**12,025,345	
4a	Agricultural program payments (se	e instruct	ions) . 4a	**5,	159,13	36		4b Taxable amount	t 4b	**5,021,780	
5a	Commodity Credit Corporation (C	CC) loar	ns reported unde	er election	on				5a	**549,088	
b	CCC loans forfeited		5b	**8	31,804			5c Taxable amount	t 5c	**61,837	
6	Crop insurance proceeds and fede	eral crop	o disaster payme	nts (see i	instructio	ons)					
а	Amount received in 2011		6a	6,3	379,88	7		6b Taxable amount	t 6b	**4,514,748	
С	If election to defer to 2012 is attac	hed, ch	eck here ►			6d	Amou	nt deferred from 2010	6d		
7a	Specified custom hire (machine w	ork) inco	ome (see instruct	tions) .					7a		
b	Custom hire income not reported	on line 7	7a						7b	**4,642,465	
8a	Specified other income (see instru	uctions)							8a		
b	Other income not reported on line	8a (see	instructions) .						8b	**9,491,571	
9	Gross income. Add amounts in	the righ	nt column (lines 1	le, 2a, 2	2b, 3b,	4b, 5	5a, 5c,	6b, 6d, 7a, 7b, 8a, an	ıd		
	8b). If you use the accrual method								9	157,338,199	
Part	Farm Expenses – Cash a	nd Acc	rual Method.	Do not	includ	e pe	rsona	l or living expenses (see instr	ructions).	
10	Car and truck expenses (see				23	Pen	ision a	nd profit-sharing plans	23	32,496	
	instructions). Also attach Form 4562	10	1,836,914		24	Ren	t or le	ase (see instructions):			
11	Chemicals	11	6,283,786		а	Veh	icles, ı	machinery, equipment	24a		
12	Conservation expenses (see instructions)	12	158,780		b	Oth	er (lan	d, animals, etc.)	24b		
13	Custom hire (machine work) .	13	4,400,365		25	Rep	airs ar	nd maintenance	25	9,762,663	
14	Depreciation and section 179				26	See	ds and	d plants	26	9,468,566	
	expense (see instructions) .	14	32,877,371		27	Sto	rage a	nd warehousing	27		
15	Employee benefit programs				28				28	4,611,302	
	other than on line 23	15	383,001		29	Tax	es .		29	3,131,529	
16	Feed	16	18,697,483		30				30		
17	Fertilizers and lime	17	15,966,114		31	Vete	erinary,	, breeding, and medicine	31		
18	Freight and trucking	18			32	Oth	er exp	enses (specify):			
19	Gasoline, fuel, and oil	19	8,623,492		а						
20	Insurance (other than health)	20	E95390 0		b				32b		
21	Interest:				С				32c		
а	Mortgage (paid to banks, etc.)	21a	4,037,653		d				32d		
b	Other	21b	3,701,310		е						
22	Labor hired (less employment credits)	22	6,227,334		f				32f		
33	Total expenses. Add lines 10 thr									168,867,824	
34	Net farm profit or (loss). Subtract	t line 33	from line 9 Tota	al of all	unma	rked	expe	nses-= · 33,034,689	34	-9,602,223	
	If a profit, stop here and see instru	ictions f	or where to repor	rt. If a lo	ss, con	nplete	e lines	35 and 36. Nondeduct	tible Loss		rryover
35	Did you receive an applicable sub-								= 115,	905	lo
36	Check the box that describes you	r investr	ment in this activi	ty and s	ee inst	ructic	ns for	where to report your lo	oss.		
а	All investment is at risk.	b	☐ Some inves	stment i	s not a	t risk.					

Schedule F (Form 1040) 2011

Part	Farm Income – Accrual Method (see instructions).		:	
37a b	Specified sales of livestock, produce, grains, and other products (see instructions)	37a 37b		
38a	Cooperative distributions (Form(s) 1099-PATR) . 38a **444,112 38b Taxable amount	38b	**437,616	
39a	Agricultural program payments	39b	**619,295	
40 a	Commodity Credit Corporation (CCC) loans: CCC loans reported under election	40a	**7,723	
b	CCC loans forfeited	40c	**1,508	
41	Crop insurance proceeds	41	**127,322	
42a b	Specified custom hire (machine work) income from merchant card or third party payments (see instructions) Other custom hire income not reported on line 42a	42a 42b	**181,127	
43a b	Specified other income (see instructions)	43a 43b	**570,848	
44	Add amounts in the right column for lines 37a through 43b (lines 37a, 37b, 38b, 39b, 40a, 40c, 41, 42a, 42b, 43a, and 43b)	44	7.788	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797			
46	Cost of livestock, produce, grains, and other products purchased during the year			
47	Add lines 45 and 46			
48	Inventory of livestock, produce, grains, and other products at end of year . 48			
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	49		
50	Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9	50	8,790	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes



Do not file Schedule F (Form 1040) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six digit number on line B.

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming

111300	Fruit	and tree	nut	farming
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111400 Greenhouse, nursery, and floriculture production

111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming

112112 Cattle feedlots

112120 Dairy cattle and milk production

112210 Hog and pig farming

112300 Poultry and egg production 112400 Sheep and goat farming

112510 Aquaculture

112900 Other animal production

Forestry and Logging

113000 Forestry and logging (including forest nurseries and timber tracts)

Page 2

Page 2

Schedule F (Form 1040) 2011

Part	Farm Income – Accrual Method (see instructions).			
37a	Specified sales of livestock, produce, grains, and other products (see instructions)	37a		
b	Sales of livestock, produce, grains, and other products not reported on line 37a	37b		
	Sales of investions, produces, grains, and other products not reported on line or a	0.5		
38a	Cooperative distributions (Form(s) 1099-PATR) . 28a **18,196,713 38bTaxable amount	38b	**12,025,345	
39a	Agricultural program payments	39b	**5,021,780	
40	Commodity Credit Corporation (CCC) loans:			
а	CCC loans reported under election	40a	**549,088	
b	CCC loans forfeited	40c	**61,837	
41	Crop insurance proceeds	41	**4,514,748	
42a	Specified custom hire (machine work) income from merchant card or third party payments (see instructions)	42a		
b	Other custom hire income not reported on line 42a	42b	**4,642,465	
43a	Specified other income (see instructions)	43a		
b	Other income not reported on line 43a	43b	**9,491,571	
44	Add amounts in the right column for lines 37a through 43b (lines 37a, 37b, 38b, 39b, 40a, 40c, 41, 42a, 42b, 43a, and 43b)	44	5.375.680	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797		0,070,000	
46	Cost of livestock, produce, grains, and other products purchased during the	1		
40	year			
47	Add lines 45 and 46	-		
48	Inventory of livestock, produce, grains, and other products at end of year . 48			
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	49		
-10	out of involven, produces, grains, and other products sold. Capitalet line 40 from line 47	13		
50	Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9 ▶	50	1,811,496	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes



Do not file Schedule F (Form 1040) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six digit number on line B.

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

Animal Production

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Aquaculture
- 112900 Other animal production

Forestry and Logging

113000 Forestry and logging (including forest nurseries and timber tracts)

Schedule R (Form 1040A or 1040)

Credit for the Elderly or the Disabled

1040A 1040

Department of the Treasury Internal Revenue Service (99) Complete and attach to Form 1040A or 1040.

Attachment
Sequence No. 16

OMB No. 1545-0074

Sequence No. 16
Your social security number

Name(s) shown on Form 1040A or 1040

Total Schedules Filed = 124,621

You may be able to take this credit and reduce your tax if by the end of 2011:

- You were age 65 or older
 - 0
- You were under age 65, you retired on permanent and total disability, and you received taxable disability income.

But you must also meet other tests. See instructions.

	•
	1
/ \	ı
(TIP)	ı
	ı

In most cases, the IRS can figure the credit for you. See instructions.

	ox for Your Filing Status and Age				
If your filing status is:	And by the end of 2011:	Check on	ıly o	ne box:	
Single, Head of household, or	1 You were 65 or older		1		
Qualifying widow(er)	2 You were under 65 and you retired on permanent and total disabilit	y	2		
	3 Both spouses were 65 or older		3		
	4 Both spouses were under 65, but only one spouse retired on perm total disability		4		
Married filing jointly	5 Both spouses were under 65, and both retired on permanent disability		5		
	6 One spouse was 65 or older, and the other spouse was under 65 a on permanent and total disability		6		
	7 One spouse was 65 or older, and the other spouse was under 6 retired on permanent and total disability		7		
Married filing	8 You were 65 or older and you lived apart from your spouse for all o	f 2011 .	8		
separately	9 You were under 65, you retired on permanent and total disability lived apart from your spouse for all of 2011		9		
Did you check	— Yes — → Skip Part II and complete Part III on the back.				
box 1, 3, 7, or 8?	— No — Complete Parts II and III.				
Part II Statement of	Permanent and Total Disability (Complete only if you checked box 2, 4, 5,	6. or 9 above	e.)		
If: 1 You filed a physic	cian's statement for this disability for 1983 or an earlier year, or you rears after 1983 and your physician signed line B on the statement, and				
2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2011, check this box					
If you checked t	his box, you do not have to get another statement for 2011.				
	eck this box, have your physician complete the statement in the instruct ent for your records.	ons. You m	ıust		

Schedule R (Form 1040A or 1040)

Credit for the Elderly or the Disabled

1040A 1040 R 20 1 1 Attachment Sequence No. 16

Department of the Treasury Internal Revenue Service (99) Complete and attach to Form 1040A or 1040.

Total Schedules Filed = 124,621

Your social security number

OMB No. 1545-0074

You may be able to take this credit and reduce your tax if by the end of 2011:

• You were age 65 or older

Name(s) shown on Form 1040A or 1040

10

 You were under age 65, you retired on permanent and total disability, and you received taxable disability income.

But you must also meet other tests. See instructions.



In most cases, the IRS can figure the credit for you. See instructions.

	ox for Your Filing Status and Age			
If your filing status is:	And by the end of 2011:	Check or	ıly o	ne box:
Single, Head of household, or	1 You were 65 or older		1	
Qualifying widow(er)	2 You were under 65 and you retired on permanent and total disabilit	у	2	
	3 Both spouses were 65 or older		3	
	4 Both spouses were under 65, but only one spouse retired on perm total disability		4	
Married filing jointly	5 Both spouses were under 65, and both retired on permanent disability		5	
	6 One spouse was 65 or older, and the other spouse was under 65 a on permanent and total disability		6	
	7 One spouse was 65 or older, and the other spouse was under 6 retired on permanent and total disability		7	
Married filing	8 You were 65 or older and you lived apart from your spouse for all o	f 2011 .	8	
separately	9 You were under 65, you retired on permanent and total disability lived apart from your spouse for all of 2011	, and you	9	
Did you check	— Yes — ➤ Skip Part II and complete Part III on the back.			
box 1, 3, 7, or 8?	— No — Complete Parts II and III.			
Part II Statement of	Permanent and Total Disability (Complete only if you checked box 2, 4, 5,	6, or 9 above	e.)	
	cian's statement for this disability for 1983 or an earlier year, or you years after 1983 and your physician signed line B on the statement, and	filed or g	ot a	
2 Due to your continuous in 2011, check this	nued disabled condition, you were unable to engage in any substantial s box		tivity ►	
If you checked t	his box, you do not have to get another statement for 2011.			
	neck this box, have your physician complete the statement in the instruct ent for your records.	ions. You n	nust	

Schedule R (Form 1040A or 1040) 2011

Page 2 Part III Figure Your Credit If you checked (in Part I): **Enter:** 10 Did you check Yes — You must complete line 11. box 2, 4, 5, 6, or 9 in Part I? _ No _ Enter the amount from line 10 on line 12 and go to line 13. If you checked (in Part I): 11 • Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. 11 • Box 2, 4, or 9, enter your taxable disability income. • Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. For more details on what to include on line 11, see Figure Your Credit in the instructions. TIP If you completed line 11, enter the smaller of line 10 or line 11, All others, enter the 12 12 124,621 13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2011. a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see 13a 13,431 **b** Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions). 13b c Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed 13c on line 13a or 13b, enter -0- on line 13c 13,432 Enter the amount from Form 1040A. line 22, or Form 1040, line 38 14 If you checked (in Part I): 15 **Enter:** \$7,500 Box 1 or 2 \$10,000 15 Box 3, 4, 5, 6, or 7 . . . Box 8 or 9 \$5,000 Subtract line 15 from line 14. If zero or 16 121,052 16 less, enter -0- 17 17 Enter one-half of line 16 121,052 122,323 18 18 19 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, 115,005 19 20 20 21 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions 21 22 Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box c and 22 111.863

Schedule R (Form 1040A or 1040) 2011

^{*} Data not shown because of the small number of sample returns on which it is based.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)
Schedule R (Form 1040A or 1040) 2011

Part	III Figure Your Credit			
10	If you checked (in Part I): Enter:			
	Box 1, 2, 4, or 7			
	Box 3, 5, or 6	10		
	Box 8 or 9			
	Did you check Yes ———— You must complete line 11.			
	DOX 2, 4, 5, 6,			
	or 9 in Part I? Enter the amount from line 10			
11	If you checked (in Part I): on line 12 and go to line 13.			
	• Box 6, add \$5,000 to the taxable disability income of the			
	spouse who was under age 65. Enter the total.	4.4	4	
	Box 2, 4, or 9, enter your taxable disability income.	11	<u> </u>	
	 Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. 			
TIP	For more details on what to include on line 11, see Figure Your Credit in the instructions.			
12	If you completed line 11, enter the smaller of line 10 or line 11. All others, enter the amount from line 10	12	635,090	
13	Enter the following pensions, annuities, or disability income that			
	you (and your spouse if filing jointly) received in 2011.			
а	Nontaxable part of social security benefits and nontaxable part			
	of railroad retirement benefits treated as social security (see instructions)			
b	Nontaxable veterans' pensions and any other pension, annuity,	1		
-	or disability benefit that is excluded from income under any			
	other provision of law (see instructions)	4		
С	Add lines 13a and 13b. (Even though these income items are			
	not taxable, they must be included here to figure your credit.) If			
	you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c			
14	Enter the amount from Form 1040A, line	1		
	22, or Form 1040, line 38 14			
15	If you checked (in Part I): Enter:			
	Box 1 or 2			
	Box 3, 4, 5, 6, or 7 \$10,000 } 15			
16	Subtract line 15 from line 14. If zero or			
10	less, enter -0			
17	Enter one-half of line 16			
		4.5	600 404	
18	Add lines 13c and 17	18	620,421	
19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise,	19	182,291	
20	go to line 20	20	102,201	
21	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions .	21		
22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21. Also enter			
	this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box c and		40.405	
	enter "Sch R" on the line next to that box)	22	16.165	

Schedule R (Form 1040A or 1040) 2011

^{*} Data not shown because of the small number of sample returns on which it is based.

SCHEDULE SE (Form 1040)

Self-Employment Tax

► See separate instructions.

OMB No. 1545-0074

2011
Attachment
Sequence No. 17

Department of the Treasury Internal Revenue Service (99)

Name of person with **self-employment** income (as shown on Form 1040)

Social security number of person with **self-employment** income ▶

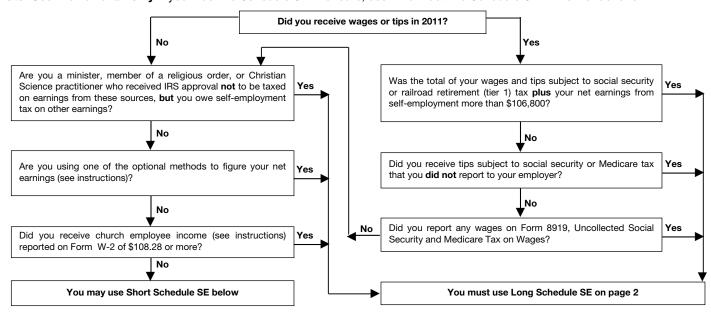
Total Schedules Filed = 19,728,392

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

► Attach to Form 1040 or Form 1040NR.

Note. Use this flowchart only if you must file Schedule SE. If unsure, see Who Must File Schedule SE in the instructions.



Section A-Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form		704,678	
	1065), box 14, code A	1a		
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	(19,161)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	18,036,468	
3	Combine lines 1a, 1b, and 2	3		
4	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b ▶	4	18,473,259	
	Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.			
5	Self-employment tax. If the amount on line 4 is:			
	• \$106,800 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54			
	 More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$11,107.20 to the result. 			
	Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5	18,258,546	
6	Deduction for employer-equivalent portion of self-employment tax.			
	If the amount on line 5 is:			
	• \$14,204.40 or less, multiply line 5 by 57.51% (.5751)			
	• More than \$14,204.40, multiply line 5 by 50% (.50) and add			
	\$1,067 to the result.			
	Enter the result here and on Form 1040, line 27, or Form			
	1040NR, line 27			

SCHEDULE SE (Form 1040)

Self-Employment Tax

► See separate instructions.

OMB No. 1545-0074

2011
Attachment
Sequence No. 17

Department of the Treasury Internal Revenue Service (99)

Name of person with **self-employment** income (as shown on Form 1040)

Total Schedules Filed = 19,728,392

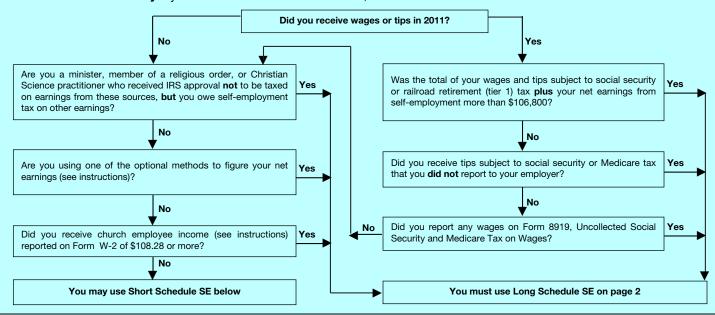
Social security number of person with **self-employment** income ▶

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

► Attach to Form 1040 or Form 1040NR.

Note. Use this flowchart only if you must file Schedule SE. If unsure, see Who Must File Schedule SE in the instructions.



Section A-Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	15,286,823	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	(144,853)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	509,164,393	
3	Combine lines 1a, 1b, and 2	3		
4	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b	4	483,579,673	
	Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.			
5	Self-employment tax. If the amount on line 4 is:			
	• \$106,800 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54			
	• More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$11,107.20 to the result.			
	Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5	46,282,362	
6	Deduction for employer-equivalent portion of self-employment tax.			
	If the amount on line 5 is:			
	• \$14,204.40 or less, multiply line 5 by 57.51% (.5751)			
	• More than \$14,204.40, multiply line 5 by 50% (.50) and add \$1,067 to the result.			
	Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27			

NUMBER OF RETURNS FILED FOR SELECTED LINES

Schedule SE (Form 1040) 2011 Attachment Sequence No. 17 Page 2 Social security number of person Name of person with self-employment income (as shown on Form 1040) with self-employment income Section B-Long Schedule SE Part Self-Employment Tax Note. If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income. If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I 1a Net farm profit or (loss) from Schedule F. line 34, and farm partnerships. Schedule K-1 (Form 1065). box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions) 704.678 If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y 1b 19,161 2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14. code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm 2 18,036,468 3 4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 4a 18,473,259 Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. **b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here 4b Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. **Exception.** If less than \$400 and you had **church employee income**, enter -0- and continue 18,237,518 4c 5a Enter your church employee income from Form W-2. See instructions for definition of church employee income . . . 38,557 Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-5b 6 6 18,258,546 7 Maximum amount of combined wages and self-employment earnings subject to social security 7 tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2011 Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. 8a If \$106,800 or more, skip lines 8b through 10, and go to line 11 1.792.366 Unreported tips subject to social security tax (from Form 4137, line 10) 8b 13.220 Wages subject to social security tax (from Form 8919, line 10) 2,257 1.795.806 8d 9 9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶ 17,606,988 10 10 18.258.546 11 11 12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54 12 18.258.546 13 Deduction for employer-equivalent portion of self-employment tax. Add the two following amounts. • 59.6% (.596) of line 10. • One-half of line 11. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 Optional Methods To Figure Net Earnings (see instructions) Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$6,720, **or (b)** your net farm profits² were less than \$4,851. 14 14 15 Enter the smaller of: two-thirds (2/3) of gross farm income¹ (not less than zero) or \$4,480. Also 15 18.955 Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits were less than \$4,851 and also less than 72.189% of your gross nonfarm income,4 and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution. You may use this method no more than five times. 16 16 Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income4 (not less than zero) or the 17 amount on line 16. Also include this amount on line 4b above . 17 ¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B. ³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code

² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A-minus the amount you would have entered on line 1b had you not used the optional

A; and Sch. K-1 (Form 1065-B), box 9, code J1.

⁴ From Sch. C, line 7; Sch. C-EZ, line 1d; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Schedule SE (Form 1040) 2011

Attachment Sequence No. 17 Social security number of person Name of person with self-employment income (as shown on Form 1040) with self-employment income ▶ Section B-Long Schedule SE Part Self-Employment Tax Note. If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income. If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I 1a Net farm profit or (loss) from Schedule F. line 34, and farm partnerships, Schedule K-1 (Form 1065). 15,286,823 box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions) b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y 1b 144,853 2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14. code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm 2 509,164,393 3 4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 4a 483,579,673 Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. 4b **b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here c Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue 486,134,896 4c 5a Enter your church employee income from Form W-2. See instructions for definition of church employee income . . . 899,165 Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-5b 6 486,965,254 6 7 Maximum amount of combined wages and self-employment earnings subject to social security 7 tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2011 Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. 8a If \$106,800 or more, skip lines 8b through 10, and go to line 11 114,809,076 Unreported tips subject to social security tax (from Form 4137, line 10) 8b 48.199 Wages subject to social security tax (from Form 8919, line 10) 30,769 114,888,044 8d 9 9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶ 32,159,912 Multiply the **smaller** of line 6 or line 9 by 10.4% (.104) 10 10 14.121.926 11 11 12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54 12 46.282.362 13 Deduction for employer-equivalent portion of self-employment tax. Add the two following amounts. • 59.6% (.596) of line 10. One-half of line 11. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 Optional Methods To Figure Net Earnings (see instructions) Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$6,720, **or (b)** your net farm profits² were less than \$4,851. 14 14 15 Enter the smaller of: two-thirds (2/3) of gross farm income1 (not less than zero) or \$4,480. Also 15 81.980 Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$4,851 and also less than 72.189% of your gross nonfarm income,4 and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution. You may use this method no more than five times. 16 16 Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income4 (not less than zero) or the 17

amount on line 16. Also include this amount on line 4b above.

17

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A-minus the amount you would have entered on line 1b had you not used the optional method.

³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

⁴ From Sch. C, line 7; Sch. C-EZ, line 1d; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Form **982**

(Rev. February 2011) Department of the Treasury Internal Revenue Service

Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)

ment) OMB No. 1545-0046

Attachment

▶ Attach this form to your income tax return.

Sequence No. **94**

ivame s	Total Forms Filed = 464,425	nying number
Part	General Information (see instructions)	
1 a b c d e 2 3	Amount excluded is due to (check applicable box(es)): Discharge of indebtedness in a title 11 case	
Part	Reduction of Tax Attributes. You must attach a description of any transactions re basis under section 1017. See Regulations section 1.1017-1 for basis reduction ordering required partnership consent statements. (For additional information, see the instruction)	ng rules, and, if applicable,
Enter	amount excluded from gross income:	
4	For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property	4
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property	
6	Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge	6
7 8	Applied to reduce any general business credit carryover to or from the tax year of the discharge. Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge.	8
9	Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss carryovers to the tax year of the discharge	9
10a	Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. DO NOT use in the case of discharge of qualified farm indebtedness	10a
b	Applied to reduce the basis of your principal residence. Enter amount here ONLY if line 1e is checked	10b 95,658
11 a	For a discharge of qualified farm indebtedness applied to reduce the basis of: Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5	11a
b	Land used or held for use in a trade or business of farming	11b
С	Other property used or held for use in a trade or business or for the production of income	11c
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	12
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	13
Part	Consent of Corporation to Adjustment of Basis of Its Property Under Section 1	082(a)(2)
for the Under	section 1081(b), the corporation named above has excluded \$ and ending that section, the corporation consents to have the basis of its property adjusted in accordance wis section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is	th the regulations prescribed
J	(State of incorporation)	
Note.	You must attach a description of the transactions resulting in the nonrecognition of gain u	nder section 1081.

(Rev. February 2011) Department of the Treasury Internal Revenue Service

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) **Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)**

Attachment

OMB No. 1545-0046

► Attach this form to your income tax return.

Sequence No. 94

rame s	Total Forms Filed = 464,425	cridiying nun	
Part	General Information (see instructions)		
1 a b c d e 2 3	Amount excluded is due to (check applicable box(es)): Discharge of indebtedness in a title 11 case Discharge of indebtedness to the extent insolvent (not in a title 11 case) Discharge of qualified farm indebtedness Discharge of qualified real property business indebtedness Discharge of qualified principal residence indebtedness Total amount of discharged indebtedness excluded from gross income Do you elect to treat all real property described in section 1221(a)(1), relating to property held customers in the ordinary course of a trade or business, as if it were depreciable property? Reduction of Tax Attributes. You must attach a description of any transactions		
	basis under section 1017. See Regulations section 1.1017-1 for basis reduction order required partnership consent statements. (For additional information, see the instruction of the content of the cont	ering rules	, and, if applicable,
Enter 4 5 6	amount excluded from gross income: For a discharge of qualified real property business indebtedness applied to reduce the basis depreciable real property	. 4 of . 5 ied	
7 8 9	Applied to reduce any general business credit carryover to or from the tax year of the discharge Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after tax year of the discharge	the 8	
	carryovers to the tax year of the discharge	. 9	
b 11 a	DO NOT use in the case of discharge of qualified farm indebtedness	• is • 10b	12,919,425
b	Land used or held for use in a trade or business of farming	. 11b	
С	Other property used or held for use in a trade or business or for the production of income	. 11c	
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge		
13 Part	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge Consent of Corporation to Adjustment of Basis of Its Property Under Section		2)
for the Under under of	section 1081(b), the corporation named above has excluded \$ tax year beginning and ending that section, the corporation consents to have the basis of its property adjusted in accordance section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation (State of incorporation)	with the re	ed under the laws
Note.	You must attach a description of the transactions resulting in the nonrecognition of gain	n under se	ection 1081

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

form 1116

Department of the Treasury Internal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)
► Attach to Form 1040, 1040NR, 1041, or 990-T.
► See separate instructions.

OMB No. 1545-0121

2011
Attachment
Sequence No. 19

Identifying number as shown on page 1 of your tax return Total Forms Filed = 3.924.240 Use a separate Form 1116 for each category of income listed below. See Categories of Income in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below. c Section 901(i) income e Lump-sum distributions a | Passive category income d☐ Certain income re-sourced by treaty **b** General category income f Resident of (name of country) ▶ Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession. Taxable Income or Loss From Sources Outside the United States (for Category Checked Above) Foreign Country or U.S. Possession Total (Add cols. A, B, and C.) g Enter the name of the foreign country or U.S. possession Gross income from sources within country shown above and of the type checked above (see 3,577,861 1a Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) **Deductions and losses** (Caution: See instructions): Expenses definitely related to the income on line 1a (attach statement) 3 Pro rata share of other deductions not definitely Certain itemized deductions or standard deduction (see instructions) Other deductions (attach statement) **c** Add lines 3a and 3b Gross foreign source income (see instructions) Gross income from all sources (see instructions) . Divide line 3d by line 3e (see instructions) . . . Multiply line 3c by line 3f Pro rata share of interest expense (see instructions): Home mortgage interest (use worksheet on page b Other interest expense. Losses from foreign sources 5 Add lines 2, 3g, 4a, 4b, and 5 . . . 3,445,904 6 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 3,585,942 Foreign Taxes Paid or Accrued (see instructions) Part II Credit is claimed Foreign taxes paid or accrued for taxes (you must check one) Country (h) Paid In foreign currency In U.S. dollars (i) Accrued Taxes withheld at source on: (n) Other Taxes withheld at source on: (r) Other (s) Total foreign foreign taxes taxes paid or foreign taxes (j) Date paid (I) Rents (p) Rents accrued (add cols. (k) Dividends (m) Interest paid or (o) Dividends (q) Interest paid or or accrued and royalties and rovalties accrued accrued (o) through (r)) Α В С Add lines A through C, column (s). Enter the total here and on line 9, page 2. 8 3,370,442

Foreign Tax Credit

(Individual, Estate, or Trust)

OMB No. 1545-0121

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040, 1040NR, 1041, or 990-T. ► See separate instructions.

2011
Attachment Sequence No. 19

Name Total Form Filed = 3,924,240						Identify	Identifying number as shown on page 1 of your tax return					
	Use a separate Form 1116 for each category of income listed below. See Categories of Income in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.											
~ □	Passive category incor		o □ Coot	ion 901(j) in				□ 1	n aum diatri	hutiana		
	· ,							e	p-sum distri	Dutions		
DШ	General category incom	me	a ∟ Cert	ain income i	re-sourced b	y treaty	У					
f Re	sident of (name of co	ountry) ►										
	: If you paid taxes to											ou paid taxes to
mor	e than one foreign c	ountry or L	J.S. possessi	on, use a s	eparate co	lumn a	and line i	for each c	country or p	ossess	ion.	
Pa	rt I Taxable Inco	ome or Lo	ss From S	ources O						Check	ced A	Above)
					Fo	reign (Country o	or U.S. Po	ssession			Total
g	Enter the name of	of the fore	ign country	or U.S.	Α			В	С		(Add	cols. A, B, and C.)
	possession		-									
18	Gross income from	n sources v	within country	shown								
	above and of the		•									
	instructions):											
											1a	170,217,489
k	Check if line 1a is	compensa	ation for person	onal								
	services as an											
	compensation from more, and you us											
	determine its source											
Dedu	ctions and losses (Ca	ution: See	instructions):									
2	Expenses definite	ly related t	o the income	on line								
	1a (attach stateme	nt)										
3	Pro rata share of	other dedu	ctions not de	efinitely								
	related:											
a	Certain itemized de	eductions o	r standard de	duction								
	(see instructions) .			_								
k				_								
C				-								
C	.			· -								
e			•	· ·								
f				_								
ç	• • •											
4	Pro rata share of inf											
a	0 0		worksheet o	n page								
	14 of the instructio	•		-								
k				_								
5	Losses from foreig			_								
6	Add lines 2, 3g, 4a										6	70,871,495
7 Do	Subtract line 6 from					age 2		<u> </u>			7	99,345,993
16	rt II Foreign Tax	co Paiu 0	Accided	(SEE INSTI	uctions)							
	for taxes (you must check one)				Foi	reign ta	xes paid o	or accrued				
Country	(h) Paid		In foreign	CUrrency					In U.S. d	ollare		
5	(i) Accrued	Taxes	withheld at sour		(n) Other		Taxes with	nheld at sour		(r) Ot	her	(s) Total foreign
ပ္ပါ	" "			foreign tax		s					taxes	taxes paid or
	(j) Date paid or accrued	(k) Dividends	(I) Rents and royalties	(m) Interest	paid or accrued	(o) Div	ridends a	(p) Rents and royalties	(q) Interest	paid accru		accrued (add cols. (o) through (r))
A										20010		(-) ~ 3 (-)/
В												
С												
8	Add lines A through	gh C, colur	nn (s). Enter	the total he	ere and on	line 9,	page 2			. ▶	8	22,044,590

Form 1116 (2011) Page **2**

Part	III Figuring the Credit		
9	Enter the amount from line 8. These are your total foreign taxes paid		
	or accrued for the category of income checked above Part I 9 3,370,442		
10	Carryback or carryover (attach detailed computation) 10		
	ouryback of carryover (attach dotained corribatation)	-	
11	Add lines 9 and 10		
•••	Add lines 9 and 10	-	
40	Reduction in foreign taxes (see instructions)		
12	Reduction in foreign taxes (see instructions)	4	
40	T		
13	Taxes reclassified under high tax kickout (see instructions) 13		
			2 756 720
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14	3,756,720
15	Enter the amount from line 7. This is your taxable income or (loss) from		
	sources outside the United States (before adjustments) for the category		
	of income checked above Part I (see instructions)		
16	Adjustments to line 15 (see instructions)		
17	Combine the amounts on lines 15 and 16. This is your net foreign		
	source taxable income. (If the result is zero or less, you have no		
	foreign tax credit for the category of income you checked above		
	Part I. Skip lines 18 through 22. However, if you are filing more than		
	one Form 1116, you must complete line 20.)		
18	Individuals: Enter the amount from Form 1040, line 41, or Form		
	1040NR, line 39. Estates and trusts: Enter your taxable income		
	without the deduction for your exemption		
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see		
	instructions.		
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19	
20	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the		
	amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1041,		
	Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	20	
	Caution: If you are completing line 20 for separate category e (lump-sum distributions), see		
	instructions.		
21	Multiply line 20 by line 19 (maximum amount of credit)	21	2,893,669
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23		
22	through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see		
	instructions)	22	2,759,955
Part	IV Summary of Credits From Separate Parts III (see instructions)		2,7 00,000
	Credit for taxes on passive category income		
23		-	
24	Credit for taxes on general category income		
25	Credit for taxes on certain income re-sourced by treaty		
26	Credit for taxes on lump-sum distributions		0.750.040
27	Add lines 23 through 26	27	2,758,319
28	Enter the smaller of line 20 or line 27	28	2,758,316
29	Reduction of credit for international boycott operations. See instructions for line 12	29	1,080
30	Subtract line 29 from line 28. This is your foreign tax credit. Enter here and on Form 1040, line 47;		0.700.500
	Form 10/10NR line /15: Form 10/11 Schedule G. line 23: or Form 990-T line /103	30	2.763.506

Form **1116** (2011)

Form 1116 (2011) Page **2**

Part	III Figuring the Credit				
9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	22,044,590		
10	Carryback or carryover (attach detailed computation)	10			
11	Add lines 9 and 10	11			
12	Reduction in foreign taxes (see instructions)	12	(1,974,123)		
13	Taxes reclassified under high tax kickout (see instructions)	13			
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes	availa	able for credit	14	33,849,920
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	15			
16	Adjustments to line 15 (see instructions)	16	-13,157,555		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	86,131,262		
18	Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption	18			
	Caution: If you figured your tax using the lower rates on qualified constructions.				
19 20	Divide line 17 by line 18. If line 17 is more than line 18, enter "1" Individuals: Enter the amount from Form 1040, line 44. If you are			19	
	amount from Form 1040NR, line 42. Estates and trusts: Enter t Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37			20	
	Caution: If you are completing line 20 for separate category e				
21	instructions. Multiply line 20 by line 19 (maximum amount of credit)			21	24,927,488
22	Enter the smaller of line 14 or line 21. If this is the only Form 111				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	through 27 and enter this amount on line 28. Otherwise, complete the	•	O		
David	instructions)			22	16,178,494
	V Summary of Credits From Separate Parts III (see instr		ns) 		
23 24	Credit for taxes on passive category income	23			
25	Credit for taxes on certain income re-sourced by treaty	25			
26	Credit for taxes on lump-sum distributions	26			
27	Add lines 23 through 26			27	16,180,505
28	Enter the smaller of line 20 or line 27			28	16,158,073
29	Reduction of credit for international boycott operations. See instruction	ns for	line 12	29	1,894
30	Subtract line 29 from line 28. This is your foreign tax credit. Enter he Form 1040NR, line 45: Form 1041, Schedule G, line 2a; or Form 990-T	30	16,163,073		

Form **1116** (2011)

Employee Business Expenses

OMB No. 1545-0074 201

Social security number

Department of the Treasury Internal Revenue Service (99)

Total Forms Filed = 8,709,898

► See separate instructions. ► Attach to Form 1040 or Form 1040NR.

Occupation in which you incurred expenses

Attachment 129 Sequence No.

_	н	
Dart	ш	

Your name

Employee Business Expenses and Reimbursements

Includes 4,595,325 F2106EZ's

Column A Column B Step 1 Enter Your Expenses Other Than Meals Meals and and Entertainment Entertainment 1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See 4,803,158 1 2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work 1,904,994 2 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment . 3 1,783,460 Business expenses not included on lines 1 through 3. Do not include 4 5,381,474 2,917,280 5 **5** Meals and entertainment expenses (see instructions) Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 7,751,162 6 Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8. Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1 7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see 447,928 211,873 7 Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR) Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A report the excess as income on

	Form 1040, line 7 (or on Form 1040NR, line 8)	8	7,718,544		2,891,050	
	Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.					
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9			2,891,050	
10	Add the amounts on line 9 of both columns and enter the total here Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NI reservists, qualified performing artists, fee-basis state or local government with disabilities: See the instructions for special rules on where to enter the second s	es als	7,893,078			

Form **2106**

Employee Business Expenses

OMB No. 1545-0074 201

Department of the Treasury Internal Revenue Service (99)

► See separate instructions. ► Attach to Form 1040 or Form 1040NR. Attachment Sequence No. 129

71

Your name

Total Forms Filed = 8,709,898 Includes 4,595,325 F2106EZ's Occupation in which you incurred expenses | Social security number

Part I **Employee Business Expenses and Reimbursements**

Ste	o 1 Enter Your Expenses		Column A Other Than Meals and Entertainment	Column B Meals and Entertainment			
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	31,444,048				
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work .	2	1,797,223				
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment .	3	4,907,245				
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	16,838,722				
	Meals and entertainment expenses (see instructions)	5				10,355,787	
	result. In Column B, enter the amount from line 5	6	54,987,237				
	Note: If you were not reimbursed for any expenses in Step 1, skip line 7	7 and	enter the amount fr	rom I	ine 6	on line 8.	
	2 Enter Reimbursements Received From Your Employer for Enter reimbursements received from your employer that were not	Exp	enses Listed in S	Step	1		
,	reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	2,356,797			734,191	
Ste	o 3 Figure Expenses To Deduct on Schedule A (Form 1040 or	Form	1040NR)	,		'	
8	Subtract line 7 from line 6. If zero or less, enter -0 However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	52,699,510			9,663,589	
	Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.						
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9				5,852,909	
10	Add the amounts on line 9 of both columns and enter the total here Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040N) reservists, qualified performing artists, fee-basis state or local government with disabilities: See the instructions for special rules on where to enter the second seco	es als	10	58,552,419			

Page 2

	06 (2011)									Pag	ge 2
Part	-										
	on A—General Information (You mu aiming vehicle expenses.)	IST COI	npiete this section if y	you		(a) ∨	ehicle 1		(b) Veh	icle 2	
					44		/	-		/	
11 12	Enter the date the vehicle was place				11			ilaa		<u>'</u>	
13	Total miles the vehicle was driven of Business miles included on line 12				12 13			iles iles			iles
14	Percent of business use. Divide line				14		- 111	%		Ш	iles %
15	Average daily roundtrip commuting				15		m	iles		m	iles
16	Commuting miles included on line 1				16			iles			iles
17	Other miles. Add lines 13 and 16 ar				17			iles			iles
18	Was your vehicle available for person				$\overline{}$				Yes		
19	Do you (or your spouse) have anoth								☐ Yes		
20	Do you have evidence to support yo								☐ Yes		
21	If "Yes," is the evidence written? .								☐ Yes		
Section	on B-Standard Mileage Rate (Se	e the	instructions for Part	II to find out w	vhethe	r to com	plete thi		tion or Sec	tion C	.)
22	Multiply line 13 by 51¢ (.51) for mile		3 ·	•		,		ı		20	ı
04	driven after June 30, 2011. Add the	e amo			on line	91		22	4,134,02	22	
	on C-Actual Expenses	1	(a) Ve	hicle 1			(1) Ve	hicle 2		
23	Gasoline, oil, repairs, vehicle insurance, etc										
04-		23									
24a	Vehicle rentals	24a		-		-					
b	Inclusion amount (see instructions) . Subtract line 24b from line 24a .	24b									
C		24c									
25	Value of employer-provided vehicle (applies only if 100% of annual										
	lease value was included on Form										
	W-2—see instructions)	25									
26	Add lines 23, 24c, and 25	26									
27	Multiply line 26 by the percentage	20				_					
21	on line 14	27									
28	Depreciation (see instructions) .	28				_					
29	Add lines 27 and 28. Enter total	20				_					
	here and on line 1	29		463,246							
Section	on D-Depreciation of Vehicles (Us		s section only if you o	wned the vehic	cle and	l are com	pleting S	Sectio	n C for the	vehicle	<u></u>
	•		(a) Vehi				hicle 2				
30	Enter cost or other basis (see										
	instructions)	30									
31	Enter section 179 deduction and										
	special allowance (see instructions)	31									
32	Multiply line 30 by line 14 (see										
-	instructions if you claimed the										
	section 179 deduction or special										
	allowance)	32									
33	Enter depreciation method and										
	percentage (see instructions) .	33									
34	Multiply line 32 by the percentage										
	on line 33 (see instructions)	34									
35	Add lines 31 and 34	35									L
36	Enter the applicable limit explained										
_	in the line 36 instructions	36									
37	Multiply line 36 by the percentage										
	on line 14	37									
38	Enter the smaller of line 35 or line										
	37. If you skipped lines 36 and 37, enter the amount from line 35.										
	Also enter this amount on line 28										
	above	38									

Form 2106 (2011) Page **2**

Part												
	Section A – General Information (You must complete this section if you (a) Vehicle 1 (b) Vehicle 2											
are cla	aiming vehicle expenses.)				(a) Vernole 1	(b) Veri	1010 2					
11	Enter the date the vehicle was place	d in s	service		11	/ /	/	/				
12	Total miles the vehicle was driven de	uring	2011		12	miles		miles				
13	Business miles included on line 12				13	miles		miles				
14	Percent of business use. Divide line	13 by	/ line 12		14	%		%				
15	Average daily roundtrip commuting	distar	nce		15	miles		miles				
16	Commuting miles included on line 1	2.			16	miles		miles				
17	Other miles. Add lines 13 and 16 an	d sub	tract the total from lir	ne 12	17	miles		miles				
18	Was your vehicle available for perso	nal us	se during off-duty ho	urs?			☐ Yes	☐ No				
19	Do you (or your spouse) have another	er veh	nicle available for pers	sonal use?			☐ Yes	□ No				
20	Do you have evidence to support yo	ur de	duction?				☐ Yes	□ No				
21	If "Yes," is the evidence written? .						☐ Yes	☐ No				
Section	on B-Standard Mileage Rate (See						ection or Sec	tion C.)				
22	Multiply line 13 by 51¢ (.51) for miles					· .						
	driven after June 30, 2011. Add the	amo	unts, then enter the r	esult here and	on line			40				
	on C—Actual Expenses		(a) Ve	ehicle 1		(b) \	/ehicle 2					
23	Gasoline, oil, repairs, vehicle											
	insurance, etc	23										
24a	Vehicle rentals	24a										
b	Inclusion amount (see instructions) .	24b										
С	Subtract line 24b from line 24a .	24c										
25	Value of employer-provided vehicle											
	(applies only if 100% of annual											
	lease value was included on Form W-2—see instructions)											
	·	25										
26	Add lines 23, 24c, and 25	26										
27	Multiply line 26 by the percentage											
	on line 14	27										
28	Depreciation (see instructions) .	28										
29	Add lines 27 and 28. Enter total			2,856,127								
	here and on line 1	29	and the second of the second					. 1. 2 . 1				
Section	on D-Depreciation of Vehicles (Us	e this	section only if you o		cie and		lon C for the /ehicle 2	venicie.)				
00	Future and an other basis (see		(a) veni	Cie i		(b) \	/enicle z					
30	Enter cost or other basis (see instructions)											
04		30										
31	Enter section 179 deduction and special allowance (see instructions)	0.4										
	,	31										
32	Multiply line 30 by line 14 (see											
	instructions if you claimed the											
	section 179 deduction or special allowance)	32										
33	Enter depreciation method and	32		_			_					
33	percentage (see instructions) .	33										
34	Multiply line 32 by the percentage	33										
J -1	on line 33 (see instructions)	34										
35	Add lines 31 and 34	35										
36	Enter the applicable limit explained	33										
55	in the line 36 instructions	36										
37	Multiply line 36 by the percentage	30										
J,	on line 14	37										
00		O1										
38	Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37,											
	enter the amount from line 35.											
	Also enter this amount on line 28											
	above	38										

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **2106-EZ**

Unreimbursed Employee Business Expenses

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040 or Form 1040NR.

201	1
Attachment	
Sequence No.	129A

Your name	T-1-1-F	Occupation in which you incurred expenses	Social secu	ırity numl	oer
	Total Forms Filed = 4,595,325				

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You do not get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2011.

Caution: You can use the standard mileage rate for 2011 only if: (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part	Figure Your Expenses				
1	Complete Part II. Multiply line 8a by 51¢ (.51) for miles driven before July 1, 2011, and by 55.5¢ (.555) for miles driven after June 30, 2011. Add the amounts , then enter the result here	1			
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2			
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3			
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4			
5	Meals and entertainment expenses: $$\underline{\hspace{1cm}} \times 50\%$ (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5			
6	Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6			
Part	Information on Your Vehicle. Complete this part only if you are claiming vehicle ex	pens	e on	line 1.	
7	When did you place your vehicle in service for business use? (month, day, year) ▶ /	/			
8	Of the total number of miles you drove your vehicle during 2011, enter the number of miles you use	ed you	ır veh	icle for:	
а	Business b Commuting (see instructions) c O	ther			
9	Was your vehicle available for personal use during off-duty hours?			☐ Yes ☐	No
10	Do you (or your spouse) have another vehicle available for personal use?			☐ Yes ☐	No
11a	Do you have evidence to support your deduction?			☐ Yes ☐	No
b	If "Yes," is the evidence written?	<u>.</u>		☐ Yes ☐	No

Form **2106-EZ**

Unreimbursed Employee Business Expenses

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040 or Form 1040NR.

201	1
Attachment	
Sequence No.	129A
a acceptant acceptance	

Total Forms Filed = 4,595,325	Occupation in which you incurred expenses	Social security number	oer

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You do not get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2011.

Caution: You can use the standard mileage rate for 2011 only if: (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

' '	, (7)		<u>'</u>	
Part	Figure Your Expenses			
1	Complete Part II. Multiply line 8a by 51¢ (.51) for miles driven before July 1, 2011, and by 55.5¢ (.555) for miles driven after June 30, 2011. Add the amounts , then enter the result here	1		
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2		
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3		
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4		
5	Meals and entertainment expenses: $\$__$ × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5		
6	Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6		
Part	II Information on Your Vehicle. Complete this part only if you are claiming vehicle ex	pens	e on line 1.	
7	When did you place your vehicle in service for business use? (month, day, year) ► /	/		
8	Of the total number of miles you drove your vehicle during 2011, enter the number of miles you use	ed you	ır vehicle for:	
а	Business b Commuting (see instructions) c O	ther		
9	Was your vehicle available for personal use during off-duty hours?		. 🗌 Yes	□ No
10	Do you (or your spouse) have another vehicle available for personal use?		. 🗌 Yes	□ No
11a	Do you have evidence to support your deduction?		. 🗌 Yes	□ No
h	If "Ves" is the evidence written?		□ Voc	. □ No

76		
10		

7 O □ VOID	☐ CORRECTED	(99)		
Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	OMB No. 1545-0145 Notice to Shareholder of Long-Term Capital		
	2011	For calendar year 2011, of the regulated investment creal estate investment	ompany (RIC) or the	
		beginning	, 2011, and	
Total Forms Filed = 148,364	Form 2439	ending	, 20	
Identification number of RIC or REIT	1a Total undistributed long	-term capital gains	_	
	146,355		Copy A	
Shareholder's identifying number	1b Unrecaptured section 1	250 gain	Attach to Form 1120-RIC	
	61,236		or Form 1120-REIT	
Shareholder's name, address, and ZIP code	1c Section 1202 gain	1d Collectibles (28%) gain		
	*	44,207	For Instructions and Paperwork	
	2 Tax paid by the RIC or F	2 Tax paid by the RIC or REIT on the box 1a gains		
			Reduction Act Notice, see back of	
	146,343		Copies A and D.	

Form 2439

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

7	7

□ VOID	□ CO	RRECTED	(99)	7 1
Name, address, and ZIP code of RIC or REIT		OMB No. 1545-0145	Notice to Shareholder of Long-Term Capi	
		2011	For calendar year 2011, or of the regulated investment coreal estate investment	ompany (RIC) or the trust (REIT)
			beginning	_, 2011, and
Total Forms Filed = 148,364		Form 2439	ending	, 20
Identification number of RIC or REIT		1a Total undistributed long-	term capital gains	_
		4,110,054		Copy A
Shareholder's identifying number		1b Unrecaptured section 12	50 gain	Attach to Form 1120-RIC
		305,574		or Form 1120-RIC
Shareholder's name, address, and ZIP code		1c Section 1202 gain	1d Collectibles (28%) gain	
		*	163,786	For Instructions
		2 Tax paid by the RIC or RI	EIT on the box 1a gains	and Paperwork Reduction Act Notice, see back of
		1,255,289		Copies A and D.

Form **2439** Cat. No. 11858E Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

6

Enter the **smallest** of line 3, 4, or 5

Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.

Form **2441**

Child and Dependent Care Expenses

Total Forms Filed = 7,126,329

1040A 1040NR 2441

5

6

OMB No. 1545-0074

Attachment Sequence No. 21

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return ► Attach to Form 1040, Form 1040A, or Form 1040NR.

► See separate instructions.

Your social security number

Persons or Organizations Who Provided the Care—You must complete this part. (If you have more than two care providers, see the instructions.) 1 (a) Care provider's name (number, street, apt. no., city, state, and ZIP code) (c) Identifying number (SSN or EIN) Did you receive dependent care benefits? No Complete only Part II below. Yes Complete Part III on the back next. Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a. Part II Credit for Child and Dependent Care Expenses Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions. (a) Qualifying person's name Last (b) Qualifying person's social security number person listed in column (a) Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31							
1 (a) Care provider's (number, street, apt. no., city, state, and ZIP code) Did you receive dependent care benefits? No Complete only Part II below. Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a. Part II Credit for Child and Dependent Care Expenses Information about your qualifying person(s). If you have more than two qualifying person's social security number (a) Qualifying person's name (b) Qualifying person's social security number incurred and paid in 2011 for the person listed in column (a) 4. Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31	Par				mplete this par	t.	
Did you receive dependent care benefits? Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a. Part II Credit for Child and Dependent Care Expenses 2 Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions. (a) Qualifying person's name (b) Qualifying person's social security number First (c) Qualified expenses you incurred and paid in 2011 for the person listed in column (a) (a) Qualifying person's name (b) Qualifying person's social security number (c) Qualified expenses you incurred and paid in 2011 for the person listed in column (a) (a) Qualifying person or \$6,980,782 (b) Qualifying person's social security number (c) Qualified expenses you incurred and paid in 2011 for the person listed in column (a) (a) Qualifying person's name (b) Qualifying person's social security number (c) Qualified expenses you incurred and paid in 2011 for the person listed in column (a) (c) Qualified expenses you incurred and paid in 2011 for the person listed in column (a) (c) Qualified expenses you incurred and paid in 2011 for the person of \$6,980,782 (d) Qualifying person's social security number (e) Qualifying person's social security number (f) Qualifying person's social security number (g)	1	(a) Care provider's	(b) Address	,			
Did you receive dependent care benefits? Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a. Part II Credit for Child and Dependent Care Expenses 2 Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions. (a) Qualifying person's name (b) Qualifying person's social security number First (c) Qualified expenses you incurred and paid in 2011 for the person listed in column (a) (a) Qualifying person's name (b) Qualifying person's social security number (c) Qualified expenses you incurred and paid in 2011 for the person listed in column (a) (a) Qualifying person or \$6,980,782 (b) Qualifying person's social security number (c) Qualified expenses you incurred and paid in 2011 for the person listed in column (a) (a) Qualifying person's name (b) Qualifying person's social security number (c) Qualified expenses you incurred and paid in 2011 for the person listed in column (a) (c) Qualified expenses you incurred and paid in 2011 for the person listed in column (a) (c) Qualified expenses you incurred and paid in 2011 for the person of \$6,980,782 (d) Qualifying person's social security number (e) Qualifying person's social security number (f) Qualifying person's social security number (g)							
dependent care benefits? Yes Complete Part III on the back next. Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a. Part II Credit for Child and Dependent Care Expenses 2 Information about your qualifying person(s). If you have more than two qualifying person's social security number (c) Qualified expenses you incurred and paid in 2011 for the person listed in column (a) 6,980,782 6,881,609 3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31						7,032,754	
Part II Credit for Child and Dependent Care Expenses Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions. (a) Qualifying person's name (b) Qualifying person's social security number incurred and paid in 2011 for the person listed in column (a) (c) Qualified expenses you incurred and paid in 2011 for the person listed in column (a) (a) Qualifying person's name (b) Qualifying person's social security number incurred and paid in 2011 for the person listed in column (a) (a) Qualifying person's name (b) Qualifying person's social security number incurred and paid in 2011 for the person listed in column (a) (b) Qualifying person's social security number incurred and paid in 2011 for the person listed in column (a) (c) Qualified expenses you incurred and paid in 2011 for the person listed in column (a) (d) Qualifying person's social security number incurred and paid in 2011 for the person listed in column (a) (e) Qualified expenses you incurred and paid in 2011 for the person listed in column (a) (f) Qualifying person's social security number incurred and paid in 2011 for the person listed in column (a) (g) Qualifying person's social security number incurred and paid in 2011 for the person listed in column (a) (g) Qualifying person's social security number incurred and paid in 2011 for the person listed in column (a) (g) Qualifying person's social security number incurred and paid in 2011 for the person listed in column (a) (g) Qualifying person's social security number incurred and paid in 2011 for the person listed in column (a) (g) Qualifying person's social security number incurred and paid in 2011 for the person listed in column (a) (g) Qualifying person's social security number incurred and paid in 2011 for the person listed in column (a) (g) Qualifying person's social security number incurred and paid in 2011 for the person listed in column (a) (g) Qualifying person's social security number incurred and paid in 2011 for the person		ion. If the care was pro	pendent care benefits? Yes ovided in your home, you may owe employment	→ Cor	nplete Part III on	the back next.	etails,
(a) Qualifying person's name Last (b) Qualifying person's social security number (c) Qualified expenses you incurred and paid in 2011 for the person listed in column (a) 6,980,782 6,881,609 2,394,389 2,339,034 3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31							
(a) Qualifying person's name Last Consider the person listed in 2011 for the person listed in column (a) Consider the person listed in column (b) Qualifying person listed in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31	2	Information about yo	our qualifying person(s). If you have more that	an two qualifyin	g persons, see th	ne instructions.	
2,394,389 2,339,034 3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31		• •				incurred and paid in 2011	for the
Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31				6,9	980,782	6,881,609	
person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31				2,3	394,389	2,339,034	
3 0,024,007	3	person or \$6,000 for	. ,		amount	6 624 667	
4 Enter your earned income . See instructions	4		come See instructions		4	7.068.187	

Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4

8	Enter on line	8 the decir	nai amount snown b	below that applies to	tne amou	int on line /				
	If line 7	is:		If line 7 is:	:					
		But not	Decimal		But not	Decimal				
	Over	over	amount is	Over	over	amount is				
	\$0-	-15,000	.35	\$29,000-	-31,000	.27				
	15,000	-17,000	.34	31,000-	-33,000	.26				
	17,000	-19,000	.33	33,000-	-35,000	.25	8	7,057,596	Х.	
	19,000	-21,000	.32	35,000-	-37,000	.24				
	21,000	-23,000	.31	37,000-	-39,000	.23				
	23,000	-25,000	.30	39,000-	-41,000	.22				
	25,000	-27,000	.29	41,000-	-43,000	.21				
	27,000	-29,000	.28	43,000-	-No limit	.20				
9	Multiply line	6 by the de	ecimal amount on li	ne 8. If you paid 20	10 expens	ses in 2011, see				
	the instruction	ns					9	6,587,501		
10	Tax liability	limit. Ente	r the amount from	the Credit						
	Limit Worksheet in the instructions 10									
11	Credit for c	hild and d	ependent care exp	enses. Enter the s	maller of	line 9 or line 10				
	here and on	Form 1040,	line 48; Form 1040	A, line 29; or Form 1	040NR, lir	ne 46	11	6,332,814		

7

4,415,811

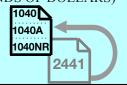
6,587,802

Form **2441**

Child and Dependent Care Expenses

► Attach to Form 1040, Form 1040A, or Form 1040NR.

► See separate instructions.



OMB No. 1545-0074

Attachment Sequence No. **21**

Department of the Treasury Internal Revenue Service (99)

Name(s	s) shown on return Total Fo	orms Filed = 7,126,329					Your social security number	er
Par	Persons or O	rganizations Who P	rovided the Care-		mplete this	s par	t.	
	(If you have me	ore than two care pro	oviders, see the instr	uctions.)				
1	(a) Care provider's name	(number, street,	(b) Address apt. no., city, state, and ZIP of	ode)	(c) Identifyi (SSN o		nber (d) Amount pa (see instruction	
					-			
							32,861,194	
	dep	Did you receive endent care benefits?	No — Yes —		mplete only mplete Part		II below. the back next.	
	on. If the care was prone instructions for Form		u may owe employmen					etails,
Part		d and Dependent C	· · · · · · · · · · · · · · · · · · ·					
2	Information about you	ur qualifying person(s). If you have more than	two qualifyir	ng persons,	see th	ne instructions.	
	(a) First	Qualifying person's name	Last		ng person's soo rity number	cial	(c) Qualified expenses incurred and paid in 2011 person listed in column	for the
							22,685,952	
							7,499,600	
3	Add the amounts in c	column (c) of line 2. Do	not enter more than \$3	3,000 for one	qualifying			
			. If you completed Par		e amount			
	from line 31					3	17,770,654	
4 5						4	427,177,880	
3			earned income (if your hers, enter the amount			5	212,847,944	
6	Enter the smallest of	, ·				6	17,433,690	
7	Enter the amount f	from Form 1040, line from 1040NR, line 37.	e 38; Form				,,	
8			elow that applies to the	amount on I	ine 7			
	If line 7 is:		If line 7 is:					
	But not	Decimal	But	not Dec	imal			
	Over over	amount is	Over over	er amo	ount is			
	\$0-15,000	.35	\$29,000—31,0		27			
	15,000 - 17,000	.34	31,000 — 33,0		26		0 V	
	17,000—19,000 19,000—21,000	.33 .32	33,000—35,0 35,000—37,0		25 24	8	0 X.	
	21,000—23,000	.32 .31	37,000-37,0		23			
	23,000—25,000	.30	39,000—33,0		22			
	25,000 23,000	.29	41,000—43,		21			
	27,000—29,000	.28	43,000—No		20			
9	Multiply line 6 by the		ne 8. If you paid 2010					
	the instructions					9	3,856,222	
10	Tax liability limit. Er Limit Worksheet in th	nter the amount from e instructions	1 1					
11			enses. Enter the smal	ler of line 9	or line 10			
			A, line 29; or Form 1040			11	3,425,529	

Form 2441 (2011) Page **2**

Par	Part III Dependent Care Benefits								
12	Enter the total amount of dependent care benefits you received in 2011. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	1,229,620						
13	Enter the amount, if any, you carried over from 2010 and used in 2011 during the grace period. See instructions	13	9,933						
15	Enter the amount, if any, you forfeited or carried forward to 2012. See instructions Combine lines 12 through 14. See instructions	14	(65,338)					
4-	in 2011 for the care of the qualifying person(s) 16 1,201,160								
18	Enter the smaller of line 15 or 16								
	 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). If married filing separately, see 								
	instructions.								
	All others, enter the amount from line 18. Enter the smallest of line 17, 18, or 19 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19)								
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) No. Enter -0								
	☐ Yes. Enter the amount here	22	2,047						
	Subtract line 22 from line 15	24	*						
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0 Form 1040A filers: Enter the smaller of line 20 or line 21	25	1,058,513						
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0 Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"	26	245,476						
	To claim the child and dependent care credit, complete lines 27 through 31 below.								
	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27							
	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28	1,058,670						
29	Subtract line 28 from line 27. If zero or less, stop. You cannot take the credit. Exception. If you paid 2010 expenses in 2011, see the instructions for line 9	29							
	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30							
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	6,624,667						

Form **2441** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

Form 2441 (2011) Page **2**

Pai	Part III Dependent Care Benefits									
12	Enter the total amount of dependent care benefits you received in 2011. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	4,231,470							
13	Enter the amount, if any, you carried over from 2010 and used in 2011 during the grace		44.005							
14	period. See instructions	13 14	11,085)						
15	Combine lines 12 through 14. See instructions	15	100,101	,						
16	Enter the total amount of qualified expenses incurred in 2011 for the care of the qualifying person(s) 16 9,363,574									
17	Enter the smaller of line 15 or 16									
18 19	Enter your earned income. See instructions									
	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled,									
	see the instructions for line 5).									
	 If married filing separately, see instructions. All others, enter the amount from line 18. 									
20	Enter the smallest of line 17, 18, or 19 20									
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned									
	income on line 19)									
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.)									
	No. Enter -0 Yes. Enter the amount here	22	3,709							
	Subtract line 22 from line 15		0,700							
	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	*							
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0 Form 1040A filers: Enter the smaller of line 20 or line 21	25	3,650,567							
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0 Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On									
	the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A,									
	line 7. In the space to the left of line 7, enter "DCB"	26	488,177							
	To claim the child and dependent care credit, complete lines 27 through 31 below.									
	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27								
	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28	3,652,034							
29	Subtract line 28 from line 27. If zero or less, stop. You cannot take the credit. Exception. If you paid 2010 expenses in 2011, see the instructions for line 9	29								
30	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30								
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	17,770,654							

Form **2441** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

Foreign Earned Income

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

► See separate instructions. ► Attach to Form 1040.

2011
Attachment Sequence No. 34

		•	For Use	by U.S. Citizer	ıs a	nd Resident	Aliens Only		
Name sl	hown on Fori		Filed = 488,14	1 Includes 113,3	00 I	Form 2555-EZ's		Your social	security number
Part	Ge	neral Informat	tion						
1 Y	our foreign	address (including	g country)					2 Your occ	cupation
3	Employe	r's name ►							
4a			>						
b	Employe	r's foreign addre	ess >						
5	Employe any that	r is (check apply):	a ☐ A foreig	gn entity gn affiliate of a U.S	6. cc	ompany	e ☐ Other (spec	npany cify) ▶	C ☐ Self
6a	If, after 1	981, you filed Fo	orm 2555 or Fo	rm 2555-EZ, ente	r the	e last year you fi	led the form. ►		
b	If you did	not file Form 25	555 or 2555-EZ	after 1981 to clain	n eit	her of the exclus	sions, check here	□ and go	to line 7.
С				lusions?					
d	If you ans	swered "Yes," e	nter the type of	f exclusion and the	e ta	x year for which	the revocation w	⁄as effective. ▶	•
7	Of what	country are you	a citizen/nation	ıal? ►					
8a	Did you i	maintain a sepa	rate foreign res	sidence for your fa	amil	y because of ac	lverse living con	ditions at your	•
			•	nold in the instruc					
	maintaine	ed a second hou	sehold at that	address. ►					ur tax year that you
9	List your	tax home(s) dur	ing your tax ye	ar and date(s) esta	ablis	shed. ►			
	the	e information	n asked for,	Part III. If an it) OI	r deduction y	ou claim ma		
Part				Bona Fide Resid		·	, , , , , , , , , , , , , , , , , , ,		
10	Date bon	a fide residence	began ►			, and e	ended >		
11	Kind of liv	ing quarters in fo	oreign country ▶					apartment	c ☐ Rented room
40-	D:-1	. 				nished by emplo			□ V □ N-
12a				ad during any par					
		who and for wha							
13a				he authorities of that country? Se					
b				ne country where					
~									mplete the rest of
	this part				•	, qua, ac a		20	
14	If you we	ere present in t	he United Sta	tes or its possess	sion	s during the ta	x year, complete	e columns (a)-	-(d) below. Do not
	include tl	ne income from	column (d) in F	art IV, but report i		Form 1040.			
	a) Date	(b) Date left	(c) Number of days in U.S.	(d) Income earned i U.S. on business	n	(a) Date	(b) Date left	(c) Number of days in U.S. on	(d) Income earned in U.S. on business
arrive	ed in U.S.	U.S.	on business	(attach computation	1)	arrived in U.S.	U.S.	business	(attach computation)
15a	List any o	contractual term	s or other cond	ditions relating to t	he I	L ength of your er	l nployment abroa	nd. ▶	
				entered the foreign					
C				y or employment i					
d	=			States while living					
е			•	hether it was rente			•	their relations	nıp
	to you. ▶								

Foreign Earned Income

OMB No. 1545-0074 201

83

► See separate instructions. ► Attach to Form 1040. Attachment Sequence No. **34** Department of the Treasury Internal Revenue Service For Use by U.S. Citizens and Resident Aliens Only Name shown on Form 1040 Your social security number Total Forms Filed = 488,141 Includes 113,300 Form 2555-EZ's **General Information** Part I 1 Your foreign address (including country) 2 Your occupation 3 Employer's name ► 4a Employer's U.S. address ▶ Employer's foreign address ▶ **b** A U.S. company **a** A foreign entity 5 Employer is (check **d** A foreign affiliate of a U.S. company any that apply): e ☐ Other (specify) ► If, after 1981, you filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶ If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here ▶ ☐ and go to line 7. If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶ Of what country are you a citizen/national? ▶ 7 Did you maintain a separate foreign residence for your family because of adverse living conditions at your If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. List your tax home(s) during your tax year and date(s) established. ▶ Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed. Taxpayers Qualifying Under Bona Fide Residence Test (see instructions) Part II Date bona fide residence began , and ended 10 11 Kind of living guarters in foreign country ▶ **a** Purchased house **b** Rented house or apartment **c** Rented room **d** Quarters furnished by employer 12a If "Yes," who and for what period? ▶ Have you submitted a statement to the authorities of the foreign country where you claim bona fide 13a b Are you required to pay income tax to the country where you claim bona fide residence? See instructions . \square Yes \square No If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part. If you were present in the United States or its possessions during the tax year, complete columns (a)-(d) below. Do not include the income from column (d) in Part IV, but report it on Form 1040. (c) Number of (d) Income earned in (c) Number of days in U.S. on (d) Income earned in (a) Date (b) Date left (a) Date (b) Date left days in U.S. U.S. on business U.S. on business arrived in U.S. U.S. arrived in U.S. U.S. (attach computation) (attach computation) on business 15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶ Enter the type of visa under which you entered the foreign country. ▶ Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation .

Yes No

If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship

to you.

Form 2555 (2011) Page **2**

Part	Taxpayers Qualifying Under Physi	ical Presence T	est (see instruc	tions)			
16	The physical presence test is based on the 13	2-month period fro	om ▶		through ►		
17	Enter your principal country of employment of	during your tax yea	ar. 🕨				
18	If you traveled abroad during the 12-month period entered on line 16, complete columns (a)–(f) below. Exclude travel betwee foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours of more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entir 12-month period." Do not include the income from column (f) below in Part IV, but report it on Form 1040.						urs or
	(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in on business (atta computation)	ach

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2011 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. Do not include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2011, no matter when you performed the service.

2011 Foreign Earned Income				
9	Total wages, salaries, bonuses, commissions, etc	19	337,633	
0	Allowable share of income for personal services performed (see instructions):			
а	In a business (including farming) or profession	20a	27,881	
b	In a partnership. List partnership's name and address and type of income. ▶	20b	2,556	
1	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):			
а	Home (lodging)	21a	9,727	
b	Meals	21b	1,286	
С	Car	21c	3,641	
d	Other property or facilities. List type and amount. ▶	21d	1,463	
2	Allowances, reimbursements, or expenses paid on your behalf for services you performed:			
а	Cost of living and overseas differential			
b	Family			
С	Education			
d	Home leave			
е	Quarters			
f	For any other purpose. List type and amount. ▶ 22f 33,139			
g	Add lines 22a through 22f	22g	44,771	
3	Other foreign earned income. List type and amount. ▶	23	22,259	
4	Add lines 19 through 21d, line 22g, and line 23	24	345,185	
5	Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25	2,576	
6	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2011 foreign earned income	26	447,334	

Form 2555 (2011) Page **2**

Part	Taxpayers Qualifying Under Phys	ical Presence T	est (see instruc	tions)			
16	The physical presence test is based on the 1	2-month period fro	om ▶		through ►		
17	Enter your principal country of employment of	during your tax yea	ır. 🕨				
18	If you traveled abroad during the 12-month period entered on line 16, complete columns (a)–(f) below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours of more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." Do not include the income from column (f) below in Part IV, but report it on Form 1040.						urs or
	(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in on business (atta computation)	ach

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2011 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. Do not include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2011, no matter when you performed the service

	the service.		
	2011 Foreign Earned Income		Amount (in U.S. dollars)
19	Total wages, salaries, bonuses, commissions, etc	19	38,527,972
20	Allowable share of income for personal services performed (see instructions):		
а	In a business (including farming) or profession	20a	1,979,879
b	In a partnership. List partnership's name and address and type of income. ▶	20b	1,448,735
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):		
а	Home (lodging)	21a	133,052
b	Meals	21b	7,508
С	Car	21c	27,419
d	Other property or facilities. List type and amount. ▶	21d	14,910
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
а	Cost of living and overseas differential		
b	Family		
С	Education		
d	Home leave		
е	Quarters		
f	For any other purpose. List type and amount. ► 22f 3,556,657		
g	Add lines 22a through 22f	22g	5,226,743
23	Other foreign earned income. List type and amount. ▶	23	2,643,482
24	Add lines 19 through 21d, line 22g, and line 23	24	49,208,205
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25	31,850
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2011 foreign earned income	26	54,244,533

Form 2555 (2011) Page **3**

Part	V All Taxpayers			
27	Enter the amount from line 26	27		
	No. Go to Part VII.			
Part	VI Taxpayers Claiming the Housing Exclusion and/or Deduction			
			00.507	
28 29a	Qualified housing expenses for the tax year (see instructions)	28	98,527	
b	Enter limit on housing expenses (see instructions)	29b	105,850	
30	Enter the smaller of line 28 or line 29b	30	97,898	
31	Number of days in your qualifying period that fall within your 2011 tax year (see instructions)			
32	Multiply \$40.72 by the number of days on line 31. If 365 is entered on line 31, enter \$14,864.00 here	32	115,419	
33	Subtract line 32 from line 30. If the result is zero or less, do not complete the rest of this part or any of Part IX	33	115,386	
34	Enter employer-provided amounts (see instructions)			•
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"	35	× .	
36	Housing exclusion. Multiply line 33 by line 35. Enter the result but do not enter more than the amount on line 34. Also, complete Part VIII	36	71,138	
	Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.			
Part	VII Taxpayers Claiming the Foreign Earned Income Exclusion			
37	Maximum foreign earned income exclusion	37		
38	• If you completed Part VI, enter the number from line 31.			
	All others, enter the number of days in your qualifying period that fall within your 2011 tax year (see the instructions for line 31).			
39	• If line 38 and the number of days in your 2011 tax year (usually 365) are the same, enter "1.000."	39	× .	
	• Otherwise, divide line 38 by the number of days in your 2011 tax year and enter the result as a decimal (rounded to at least three places).	39		·
40	Multiply line 37 by line 39	40	447,395	
41	Subtract line 36 from line 27	41	345,060	
42	Foreign earned income exclusion. Enter the smaller of line 40 or line 41. Also, complete Part VIII ▶	42	445,887	
Part	Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion,	or Bo	oth	
43	Add lines 36 and 42	43	344,164	
44	Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation	44	29.552	
45	Subtract line 44 from line 43. Enter the result here and in parentheses on Form 1040, line 21.			
	Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22	45	359,362	
Dowl	Taypovers Claiming the Hausing Reduction Complete this part only if (a) line 20			and
Part	(b) line 27 is more than line 43.			
46	Subtract line 36 from line 33	46	5,531	
47 48	Subtract line 43 from line 27	47 48	5.531 5.531	
40	Enter the smaller of line 46 or line 47	40	5,551	
	because of the 2010 limit, use the worksheet on page 4 of the instructions to figure the amount			
	to enter on line 49. Otherwise, go to line 50.			
49	Housing deduction carryover from 2010 (from worksheet on page 4 of the instructions)	49	*	
50	Housing deduction. Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments		o ·	
	reported on that line	50	5 531	1

Form **2555** (2011)

Form 2555 (2011) Page **3**

Part	V All Taxpayers			
27	Enter the amount from line 26	27		
	Are you claiming the housing exclusion or housing deduction?			
	Yes. Complete Part VI.			
	No. Go to Part VII.			
Part	VI Taxpayers Claiming the Housing Exclusion and/or Deduction			
28	Qualified housing expenses for the tax year (see instructions)	28	3,748,007	
29a	Enter location where housing expenses incurred (see instructions)		-, -, -, -	
b	Enter limit on housing expenses (see instructions)	29b	5,071,664	
30	Enter the smaller of line 28 or line 29b	30	2,864,168	
31	Number of days in your qualifying period that fall within your 2011 tax year (see instructions)			
32	Multiply \$40.72 by the number of days on line 31. If 365 is entered on line 31, enter \$14,864.00 here	32	1,605,900	
33	Subtract line 32 from line 30. If the result is zero or less, do not complete the rest of this part or any of Part IX	33	1,259,147	
34	Enter employer-provided amounts (see instructions) 34 18,724,514		.,,	
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"	35	× .	
36	not enter more than "1.000"	33	^ .	
	amount on line 34. Also, complete Part VIII	36	1,578,263	
	Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.			
Part	VII Taxpayers Claiming the Foreign Earned Income Exclusion			
37	Maximum foreign earned income exclusion	37		
38	• If you completed Part VI, enter the number from line 31.			
	• All others, enter the number of days in your qualifying period that days fall within your 2011 tax year (see the instructions for line 31).			
39	• If line 38 and the number of days in your 2011 tax year (usually 365) are the same, enter "1.000."			
	• Otherwise, divide line 38 by the number of days in your 2011 tax year and enter the result as	39	× .	
40	a decimal (rounded to at least three places). Multiply line 37 by line 39	40	41,579,628	
41	Subtract line 36 from line 27	41	47,598,092	
42	Foreign earned income exclusion. Enter the smaller of line 40 or line 41. Also, complete Part VIII ▶	42	28,344,312	
Part	Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion,	or B	oth	
43	Add lines 36 and 42	43	25,051,162	
44	Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation	44	288,114	
45	Subtract line 44 from line 43. Enter the result here and in parentheses on Form 1040, line 21.			
	Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income	4.5	05 507 705	
	to arrive at total income on Form 1040, line 22	45	25,507,765	and
Part	(b) line 27 is more than line 43.			and
46 47	Subtract line 36 from line 33	46	100,477	-
47 48	Subtract line 43 from line 27	47 48	1.502.632 97.998	
	Note: If line 47 is more than line 48 and you could not deduct all of your 2010 housing deduction		31,000	
	because of the 2010 limit, use the worksheet on page 4 of the instructions to figure the amount			
49	to enter on line 49. Otherwise, go to line 50. Housing deduction carryover from 2010 (from worksheet on page 4 of the instructions)	49	*	
50	Housing deduction. Add lines 48 and 49. Enter the total here and on Form 1040 to the left of	73		
J U	line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments			
	reported on that line	50	99.010	

Form **2555-EZ**

Department of the Treasury

Foreign Earned Income Exclusion

► See separate instructions. ▶ Attach to Form 1040.

Data is tabulated with Form 2555

And You:

OMB No. 1545-0074 2011 Attachment Sequence No. **34A**

Internal Revenue Service (99) Name shown on Form 1040

Your social security number

You May Use **This Form** If You:

Part I

• Are a U.S. citizen or a resident alien.

Total Forms Filed = 133,300

- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$92,900 or less.
- Are filing a calendar year return that covers a 12-month period.
- - Do not have business/moving expenses.

• Do not have self-employment income.

· Do not claim the foreign housing exclusion or deduction.

Tests To See If You Can Take the Foreign Earned Income Exclusion

1	Bona Fide Residence Test			
а	Were you a bona fide resident of a forei	gn country or countries for a period t	hat includes an entir	e tax year
				🗌 Yes 🗌 No
	• If you answered "Yes," you meet this to			
	• If you answered "No," you do not meet			
b	Enter the date your bona fide residence b	pegan ▶, and ende	ed (see instructions)	·
2	Physical Presence Test			
а	, , ,	country or countries for at least 330 fu	ıll days during—	
	{ 2011 or	}		Yes 🗌 No
	any other period of 12 months in a row			
	 If you answered "Yes," you meet this to 			
	If you answered "No," you do not m	eet this test. You cannot take the e	exclusion unless you	meet the
	Bona Fide Residence Test above.			
b	The physical presence test is based on the	ne 12-month period from ►	tnroi	ugh ▶
2	Toy Home Test Was vising toy home to	a favoign country, as acceptains there-	about vous maniari af af	bana fida
3	Tax Home Test. Was your tax home in residence or physical presence, whichev			
	 If you answered "Yes," you can take th 			
	 If you answered "Fes, you can take in If you answered "No," you cannot take 		id then go to page 2.	
	,, ,			
Par	rt II General Information	I		
4 Y	Your foreign address (including country)			5 Your occupation
6 F	Employer's name 7 Employ	yer's U.S. address (including ZIP code)	9 Employer's forcie	an addrage
0 _	Limployer 3 harne	/er s 0.5. address (including ZIF code)	6 Employer's foreig	gri address
9	Employer is (check any that apply):			
а	A LLC husiness			
b				
C	Otto / !6 / N			
10a	If file of Ferrer OFFF an OFFF F7 aften 4	981, enter the last year you filed the fo	orm. ▶	
b				
C				□ Yes □No
d	16 1607 11 1			
u 11a	1.1 1 1 1 1 2014 11			
ııa				
b	Of what country are you a citizen/national	al? ▶		
	aperwork Reduction Act Notice, see the Form		at. No. 13272W	Form 2555-EZ (2011)

Form **2555-EZ**

Foreign Earned Income Exclusion

Department of the Treasury Internal Revenue Service (99) Name shown on Form 1040

► See separate instructions. ► Attach to Form 1040.

OMB No. 1545-0074

2011
Attachment
Sequence No. 34A

Your social security number

You May Use This Form If You:

Part I

• Are a U.S. citizen or a resident alien.

Total Forms Filed = 133,300

- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$92,900 or less.
- Are filing a calendar year return that covers a 12-month period.

• Do not have self-employment income.

And You:

Data is tabulated with Form 2555

- Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

Tests To See If You Can Take the Foreign Earned Income Exclusion

1	Bona Fide Residence Test			
а	Were you a bona fide resident	t of a foreign country or countries for a period t		
	(see page 2 of the instructions			🗌 Yes 🗌 No
		neet this test. Fill in line 1b and then go to line 3.		- .
		o not meet this test. Go to line 2 to see if you me		
b	Enter the date your bona fide r	esidence began >, and ende	ed (see instructions) I	·
2	Physical Presence Test			
- а		a foreign country or countries for at least 330 fu	ıll davs during –	
_	(2011 or)	,	☐ Yes ☐ No
		ns in a row starting or ending in 2011?		– –
	• If you answered "Yes," you r	neet this test. Fill in line 2b and then go to line 3.		
	• If you answered "No," you Bona Fide Residence Test a	do not meet this test. You cannot take the	exclusion unless you	u meet the
h		pased on the 12-month period from >	thro	ough ▶ .
	The physical presence test is t	2. Seed on the 12 month period from P		
3	Tax Home Test. Was your ta	x home in a foreign country or countries through	ahout vour period o	f bona fide
		e, whichever applies?		
		can take the exclusion. Complete Part II below a		
	• If you answered "No," you ca	annot take the exclusion. Do not file this form.		
	_			
Par	Ⅲ General Inform	nation		
4)				
4 Y	our foreign address (including o	ountry)		5 Your occupation
6 E	mployer's name	7 Employer's U.S. address (including ZIP code)	8 Employer's fore	ign address
		including in code, address (molading in code)	2 Employer e fore	911 4441 666
9	Employer is (check any that ap	oply):	-	
а	A U.S. business			
b	A foreign business			
С	Other (specify) ►			
10a		-EZ after 1981, enter the last year you filed the fo		
b	If you did not file Form 2555 or	r 2555-EZ after 1981, check here ► 🔲 and go		
С	•			🗌 Yes 🗌 No
d		ne tax year for which the revocation was effectiv	e. ►	
11a	List your tax home(s) during 20)11 and date(s) established. ►		
	0.1	/ 105		
b	Of what country are you a citiz	en/national? ►		

17

18

Multiply line 13 by line 15

Form 2555-EZ (2011) Page **2**

Part III	Days Present in the United States - Complete this part if you were in the
	United States or its possessions during 2011.

12	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	1	come earned in U.S ss (attach comput	
						\dagger
						+
						+
						\perp
						+
						+
						-
ar	t IV Figure Your	Foreign Earned Inc	ome Exclusion			
						\top
3	Maximum foreign earned inc	come exclusion		13		
4	Enter the number of days in	your qualifying period that fall w	vithin 2011 . 14	days		
5	Did you enter 365 on line 14	?				
	☐ Yes. Enter "1.000."☐ No. Divide line 14 by 3	65 and enter the result as		15	. × .	
		to at least three places).				Т

16

17

18

Form **2555-EZ** (2011)

Form 2555-EZ (2011)

Part III	Days Present in the United States - Complete this part if you were in the
	United States or its possessions during 2011.

	United States	or its possessions during	2011.				
12	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	-	-	me earned in U	
						· · · ·	
Par	Figure Your	Foreign Earned Inc	ome Exclusion				
13	Maximum foreign earned in	ncome exclusion			13		
14	Enter the number of days in	n your qualifying period that fall w	vithin 2011 . 14	days			
15	Did you enter 365 on line 1	4?					
	☐ Yes. Enter "1.000."				45	V	
		365 and enter the result as do not be at least three places).			15	× .	
16	Multiply line 10 by line 15				46		
16	Multiply line 13 by line 15				16		
17		total foreign earned income yours and this amount on Form 1040			17		
	msuuctions). De sure to mo	clude this amount on Form 1040,			17		
18		xclusion. Enter the smaller of lin					
		ext to the amount enter "2555-EZ		amount			

from your income to arrive at total income on Form 1040, line 22

Form **2555-EZ** (2011)

18

3468

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Investment Credit

► See separate instructions. ► Attach to your tax return.

OMB No. 1545-0155

Attachment Sequence No. **174**

Identifying number

	Total Forms Filed = 12,648			
Part	Information Regarding the Election To Treat the Lessee as the Purchaser of Inves	tmen	t Credit Property	,
	are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4,			
follow	ing information. If you acquired more than one property as a lessee, attach a statement showing the i	nform	ation below.	
1	Name of lessor			
2	Address of lessor			_
3	Description of property			_
4	Amount for which you were treated as having acquired the property	▶ \$		
Part		Quali	fying Advanced	
	Energy Project Credit, and Qualifying Therapeutic Discovery Project Credit	_		
5	Qualifying advanced coal project credit (see instructions):			
а	Qualified investment in integrated gasification combined cycle property			
	placed in service during the tax year for projects described in section			
	48A(d)(3)(B)(i)			
b	Qualified investment in advanced coal-based generation technology			
	property placed in service during the tax year for projects described in			
	section 48A(d)(3)(B)(ii) \$ × 15% (.15) 5b			
С	Qualified investment in advanced coal-based generation technology			
	property placed in service during the tax year for projects described in			
	section 48A(d)(3)(B)(iii) \$ × 30% (.30) 5c	F.1	0.005	
d	Total. Add lines 5a, 5b, and 5c	5d	2,865	—
6	Qualifying gasification project credit (see instructions):			
а	Qualified investment in qualified gasification property placed in service			
	during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and			
	sequesters at least 75% of the project's carbon dioxide			
	emissions \$ × 30% (.30) 6a			
b	Qualified investment in property other than in a above placed in service	1		
	during the tax year \$ × 20% (.20) 6b			
С	Total. Add lines 6a and 6b	6c	1,774	
7	Qualifying advanced energy project credit (see instructions):			
	Qualified investment in advanced energy project property placed in			
	service during the tax year	7	4,010	
8	Qualifying therapeutic discovery project credit (see instructions):			
	Qualified investment in a qualifying therapeutic discovery project \$ × 50% (.50)	8	*	
9	Enter the applicable unused investment credit from cooperatives (see instructions)	9	*	
10	Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a	10	4,960	
Part				_
11	Rehabilitation credit (see instructions for requirements that must be met):			
а	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation			
	expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax			
	years. You may not revoke this election without IRS consent			
b	Enter the dates on which the 24 or 60 month measuring period begins			
J	and ends			
С	Enter the adjusted basis of the building as of the beginning date above			
-	(or the first day of your holding period, if later)			
d	Enter the amount of the qualified rehabilitation expenditures incurred, or			
	treated as incurred, during the period on line 11b above			
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
е	Pre-1936 buildings located in the Gulf Opportunity Zone . \$ × 13% (.13)	11e	*	
f	Pre-1936 buildings affected by a Midwestern disaster \$ × 13% (.13)	11f	*	_
g	Other pre-1936 buildings	11g	678	_
<u>h</u>	Certified historic structures located in the Gulf Opportunity Zone \$ × 26% (.26)	11h	*	

* Data not shown because of the small number of sample returns on which it is based.

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Investment Credit

► See separate instructions. ► Attach to your tax return.

201

Identifying number

Attachment Sequence No. **174**

OMB No. 1545-0155

Total Forms Filed = 12,648

Part	Information Regarding the Election To Treat the Lessee as the Purchaser of Inves	tmen	t Credit Prope	rty
	are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4,			e the
follow	ing information. If you acquired more than one property as a lessee, attach a statement showing the i	nform	ation below.	
1	Name of lessor			
2	Address of lessor			
3	Description of property			
4	Amount for which you were treated as having acquired the property	▶ \$		
Part		Quali	fying Advance	ed
	Energy Project Credit, and Qualifying Therapeutic Discovery Project Credit			
5	Qualifying advanced coal project credit (see instructions):			
а	Qualified investment in integrated gasification combined cycle property			
	placed in service during the tax year for projects described in section			
	48A(d)(3)(B)(i)			
b	Qualified investment in advanced coal-based generation technology			
	property placed in service during the tax year for projects described in			
	section 48A(d)(3)(B)(ii) \$ × 15% (.15) 5b	-		
С	Qualified investment in advanced coal-based generation technology			
	property placed in service during the tax year for projects described in			
_	section 48A(d)(3)(B)(iii) \$ × 30% (.30) 5c		0.047	
d	Total. Add lines 5a, 5b, and 5c	5d	3,847	
6	Qualifying gasification project credit (see instructions):			
а	Qualified investment in qualified gasification property placed in service			
	during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and			
	sequesters at least 75% of the project's carbon dioxide			
	emissions \$ × 30% (.30) 6a			
b	Qualified investment in property other than in a above placed in service	+		
	during the tax year \$ × 20% (.20) 6b			
С	Total. Add lines 6a and 6b	6с	2,846	
7	Qualifying advanced energy project credit (see instructions):			
	Qualified investment in advanced energy project property placed in			
	service during the tax year	7	5,244	
8	Qualifying therapeutic discovery project credit (see instructions):			
	Qualified investment in a qualifying therapeutic discovery project \$ × 50% (.50)	8	*	
9	Enter the applicable unused investment credit from cooperatives (see instructions)	9	*	
10	Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a	10	12,316	
Part				
11	Rehabilitation credit (see instructions for requirements that must be met):			
а	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation			
	expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when			
	capitalized). See instructions. Note. This election applies to the current tax year and to all later tax			
	years. You may not revoke this election without IRS consent			
b	Enter the dates on which the 24- or 60-month measuring period begins			
_	and ends			
С				
d	(or the first day of your holding period, if later)			
u	treated as incurred, during the period on line 11b above			
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
е		11e	*	
f	Due 4000 heildigen effected by a Mildren disease.	11f	*	
	4007 (40)	11g	21,089	
g h	Other pre-1936 buildings		*	

Form 3468 (2011) Page 2 Rehabilitation Credit and Energy Credit (continued) Part III Certified historic structures affected by a Midwestern disaster \$_____ \times 26% (.26) 11i Other certified historic structures \$_____ × 20% (.20) 11j 1.979 For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l. Enter the assigned NPS project number or the pass-through entity's employer identification Enter the date that the NPS approved the Request for Certification of Completed Work (see m Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . . . 0 11m 12 Energy credit: a Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) 960 12a Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) 12b 1,779 Qualified fuel cell property (see instructions): Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 × 30% (.30) 12c Applicable kilowatt capacity of property on line 12c (see instructions) ▶ 12d 12e Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 12f Applicable kilowatt capacity of property on line 12f (see instructions) ▶ 12g Enter the lesser of line 12f or line 12g 12h Qualified microturbine property (see instructions): Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 12i

Form **3468** (2011)

0

12j

^{*} Data not shown because of the small number of sample returns on which it is based.

95 Page **2**

Form 3468 (2011)

Part	III Rehabilitation Credit and Energy Credit (continued)		·	
i	Certified historic structures affected by a Midwestern disaster \$ × 26% (.26)	11i	*	
j	Other certified historic structures	11j	98,513	
k	For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l. Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)			
I	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)			
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	11m	0	
12 a	Energy credit: Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions)			
	× 10% (.10)	12a	60,059	
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions)			
	· · · · · · · · · · · · · · · · · · ·	12b	70,866	
С	Qualified fuel cell property (see instructions): Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection			
	by the taxpayer after December 31, 2005, and before October 4, 2008	12c		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ► × \$1,000	12d		
е	Enter the lesser of line 12c or line 12d	12e	*	
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008	12f		
g	Applicable kilowatt capacity of property on line 12f (see instructions) ► × \$3,000	12g		
h	Enter the lesser of line 12f or line 12g	12h	*	
i	Qualified microturbine property (see instructions): Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005	12i		
j	Kilowatt capacity of property on line 12i	12j		
J I	Enter the lesser of line 12i or line 12i	12)	0	
	FUIGI ING IGCCAL OF UDG 1 /I OT UDG 1 /I	77		

Form **3468** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

Form 3468 (2011) Page **3**

Part	Rehabilitation Credit and Energy Credit (continued)			
	Combined heat and power system property (see instructions): Caution. You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
I	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008	121		
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less.			
	• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m		
n	Multiply line 12l by line 12m	12n	*	
o	Qualified small wind energy property (see instructions): Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009	120		
р	Enter the smaller of line 12o or \$4,000	12p	*	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008	12q	*	
r	Geothermal heat pump systems (see instructions): Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008	12r	2,152	
s	Qualified investment credit facility property (see instructions): Basis of property placed in service during the tax year \$ × 30% (.30)	12s	*	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	*	
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a	14	7,641	

Form **3468** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form 3468 (2011) Page 3

Part	Rehabilitation Credit and Energy Credit (continued)		· ·	
	Combined heat and power system property (see instructions):			
	Caution. You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
ı	Basis of property placed in service during the tax year that was acquired after October 3, 2008,			
	and the basis attributable to construction, reconstruction, or erection by the taxpayer after			
	October 3, 2008	121		
m	If the electrical capacity of the property is measured in:			
•••	Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less.			
	• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m		
		12111		
n	Multiply line 12l by line 12m	12n	*	
	Qualified small wind energy property (see instructions):			
0	Basis of property placed in service during the tax year that was acquired after October 3, 2008,			
	and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009			
	· · · · · · · · · · · · · · · · · · ·	12o		
р	Enter the smaller of line 12o or \$4,000	12p	*	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008,			
ч	and the basis attributable to construction, reconstruction, or erection by the taxpayer after			
	December 31, 2008	12q	*	
	Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer			
	after October 3, 2008	12r	4,108	
	Qualified investment credit facility property (see instructions):	10-	*	
S	Basis of property placed in service during the tax year \$ × 30% (.30)	12s		
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	*	
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report			
	this amount on Form 3800, line 4a	14	310,277	

Form **3468** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

3800

General Business Credit

► See separate instructions.

OMB No. 1545-0895 Attachment Sequence No. **22**

Identifying number

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

► Attach to your tax return.

Total Forms Filed = 738,094 Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT) Part I (See instructions and complete Part(s) III before Parts I and II) 150,373 1 General business credit from line 2 of all Parts III with box A checked . . . Passive activity credits from line 2 of all Parts III with box B checked 2 Enter the applicable passive activity credits allowed for 2011 (see instructions) 3 3 62.559 Carryforward of general business credit to 2011. Enter the amount from line 2 of Part III with box 4 4 127,348 Carryback of general business credit from 2012. Enter the amount from line 2 of Part III with box 5 5 309,015 Add lines 1, 3, 4, and 5 6 6 **Allowable Credit** Part II Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 . • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the 7 • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 236,816 • Corporations. Enter the amount from Form 4626, line 14 8 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56. 9 Add lines 7 and 8 . . 9 10a 10a Foreign tax credit 10b Personal credits from Form 1040 or 1040NR (see instructions) . Add lines 10a and 10b 10c 362,105 Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a 11 644,244 11 639,947 12 Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-12 Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 13 (see instructions) 13 339,006 Tentative minimum tax: 14 • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12. . . 536,083 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 Enter the greater of line 13 or line 14 15 15 536,953 398,674 16a For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit (see instructions) . . 16b Add lines 16a and 16b 16c **17a** Enter the **smaller** of line 6 or line 16c 17a C corporations: See the line 17a instructions if there has been an ownership change, acquisition, or reorganization. **b** Enter the smaller of line 6 or line 16a. If you made an entry on line 16b, go to line 17c; otherwise, 17b 152,684 Subtract line 17b from line 17a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on Form 1120, Schedule J, Part II, line 19c 17c

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

3800

Department of the Treasury Internal Revenue Service (99)

General Business Credit

▶ See separate instructions.▶ Attach to your tax return.

OMB No. 1545-0895

2011
Attachment
Sequence No. 22

99

Name(s) shown on return Identifying number

	Total Forms Filed = 738,094			
Part	Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TI (See instructions and complete Part(s) III before Parts I and II)	MT)		
1	General business credit from line 2 of all Parts III with box A checked	1	776,701	
2	Passive activity credits from line 2 of all Parts III with box B checked 2 130.532			
3	Enter the applicable passive activity credits allowed for 2011 (see instructions)	3	156,071	
4	Carryforward of general business credit to 2011. Enter the amount from line 2 of Part III with box			
	C checked. See instructions for schedule to attach	4	2,970,936	
5	Carryback of general business credit from 2012. Enter the amount from line 2 of Part III with box			
	D checked (see instructions)	5		
6	Add lines 1, 3, 4, and 5	6	3,903,587	
Part			· · · ·	
7	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 .			
	Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the			
	applicable line of your return	7		
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G,	•		
	lines 1a and 1b; or the amount from the applicable line of your return			
8	Alternative minimum tax:			
Ü	• Individuals. Enter the amount from Form 6251, line 35			
	Corporations Enter the amount from Form 4606 line 14	0	4,719,663	
	• Corporations. Enter the amount from Form 4626, line 14	8	4,7 19,003	
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			
_	Add lines 7 and 0			
9	Add lines 7 and 8	9		
40-	F			
10a	Foreign tax credit			
b	Personal credits from Form 1040 or 1040NR (see instructions) .			
С	Add lines 10a and 10b	10c	3,574,271	
	Not be a constant Orbital than 40 a form has 0. If a constall have 40 through 45 and orbital 0. and has 40 a		05 544 604	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a	11	95,544,604	
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0- 12 90,828,391			
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0- 12 90,828,391	-		
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000			
13				
44				
14	Tentative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 33			
	• Corporations. Enter the amount from Form 4626, line 12 }			
	• Estates and trusts. Enter the amount from Schedule I			
	(Form 1041), line 54			
15	Enter the greater of line 13 or line 14	15	88,831,514	
46		4.0	0.000.005	
16a	Subtract line 15 from line 11. If zero or less, enter -0	16a	6,809,985	
b	For a corporation electing to accelerate the research credit, enter the bonus depreciation			
	amount attributable to the research credit (see instructions)	16b		
С	Add lines 16a and 16b	16c		
4-	Fatautha and Hand films Cauling 40	4-		
17a	Enter the smaller of line 6 or line 16c	17a		
	C corporations: See the line 17a instructions if there has been an ownership change,			
_	acquisition, or reorganization.			
b	Enter the smaller of line 6 or line 16a. If you made an entry on line 16b, go to line 17c; otherwise,			
	skip line 17c (see instructions)	17b	600,195	
С	Subtract line 17b from line 17a. This is the refundable amount for a corporation electing to			
	accelerate the research credit. Include this amount on Form 1120, Schedule J, Part II, line 19c			
	(or the applicable, line of your return)	170		

Form 3800 (2011)

Page 2

 Mu 19 Ent 20 Sul 21 Sul 22 Co 23 Pas 	but are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and of all parts III with box B checked 23 4.860 ter the applicable passive activity credit allowed for 2011 (see instructions)	18 19 20 21 22 24 25	-0- on line 26. 42,620 42,674 52,538 52,408 16.753 2.100 19,849	
 19 Ent 20 Sul 21 Sul 22 Col 23 Pas 	ter the greater of line 13 or line 18	19 20 21 22 24	42,674 52,538 52,408 16.753	
20 Sul21 Sul22 Co23 Pas	btract line 19 from line 11. If zero or less, enter -0	20 21 22 24	52,538 52,408 16.753 2,100	
21 Sul22 Co23 Pas	btract line 17b from line 20. If zero or less, enter -0	21 22 24	52,408 16.753 2,100	
22 Con 23 Pas	sombine the amounts from line 3 of all Parts III with box A, C, or D checked	22	16.753 2.100	
23 Pas	ssive activity credit from line 3 of all Parts III with box B checked 23 4,860 ter the applicable passive activity credit allowed for 2011 (see instructions)	24	2,100	
	ter the applicable passive activity credit allowed for 2011 (see instructions)			
24 Ent	Id lines 22 and 24			
	npowerment zone and renewal community employment credit allowed. Enter the smaller of	25	19,849	1
25 Add				
		26	16,150	
27 Sul	btract line 13 from line 11. If zero or less, enter -0	27	644,243	
28 Add	ld lines 17b and 26	28	165,076	
29 Sul	btract line 28 from line 27. If zero or less, enter -0	29	629,405	
30 Ent	ter the general business credit from line 5 of all Parts III with box A checked	30	185,330	
32 Pas	ter the total eligible small business credit from line 6 of all Parts III with box E checked ssive activity credits from line 5 of all Parts III with box B checked d line 6 of all Parts III with box F checked	31	108,483	
33 Ent	ter the applicable passive activity credits allowed for 2011 (see instructions)	33	77,838	
	erryforward of business credit to 2011. Enter the amount from line 5 of Part III with box C ecked and line 6 of Part III with box G checked. See instructions for schedule to attach	34	58,603	
	erryback of business credit from 2012. Enter the amount from line 5 of Part III with box D ecked and line 6 of Part III with box H checked (see instructions)	35		
36 Add	ld lines 30, 31, 33, 34, and 35	36	386,682	
37 Ent	ter the smaller of line 29 or line 36	37	342,687	
Re _l 36, • Ir • C	edit allowed for the current year. Add lines 28 and 37. sport the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and , see instructions) as indicated below or on the applicable line of your return: ndividuals. Form 1040, line 53, or Form 1040NR, line 50	38	487,030	

Form 3800 (2011)

Allowable Credit (Continued) Part II Note. If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26. 10.629.915 18 18 19 Enter the greater of line 13 or line 18 19 10,629,507 4,569,861 20 Subtract line 19 from line 11. If zero or less, enter -0- 20 21 4,432,723 21 Subtract line 17b from line 20. If zero or less, enter -0- 22 Combine the amounts from line 3 of all Parts III with box A, C, or D checked . 22 105.836 23 Passive activity credit from line 3 of all Parts III with box B checked 23 5.383 Enter the applicable passive activity credit allowed for 2011 (see instructions) 24 24 3,754 128,927 25 25 Empowerment zone and renewal community employment credit allowed. Enter the smaller of 26 line 21 or line 25 26 41,627 27 Subtract line 13 from line 11. If zero or less, enter -0-27 75,673,054 641,822 28 28 29 29 75,031,232 30 946,633 30 Enter the general business credit from line 5 of all Parts III with box A checked 31 Enter the total eligible small business credit from line 6 of all Parts III with box E checked 31 734,752 32 Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked 481,153 33 Enter the applicable passive activity credits allowed for 2011 (see instructions) 33 256,282 34 Carryforward of business credit to 2011. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for schedule to attach 34 1,110,061 35 Carryback of business credit from 2012. Enter the amount from line 5 of Part III with box D checked and line 6 of Part III with box H checked (see instructions) 35 36 36 Add lines 30, 31, 33, 34, and 35 3,043,277 Enter the smaller of line 29 or line 36 37 37 1,737,069 38 Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 53, or Form 1040NR, line 50 Corporations. Form 1120, Schedule J, Part I, line 5c

• Estates and trusts. Form 1041, Schedule G, line 2b

2,406,661

38

Form 3800 (2011) Page **3**

Part	General Business Credits or Eligible Small Business Credits (see	e inst	ructions)		
Com	olete a separate Part III for each box checked below. (see instructions)				
Α [General Business Credit From a Non-Passive Activity E Eligible Small	Busin	ess Credit From a	Non-Passive Acti	ivity
в □					,
	General Business Credit Carryforwards G Eligible Small			•	
	General Business Credit Carrybacks H Eligible Small		•		
	you are filing more than one Part III with box A, B, E, or F checked, complete an		•		nina
	mounts from all Parts III with box A, B, E, or F checked. Check here if this is the co				
a		ISOIIC			
	(a) Description of credit		(b) If claiming the credit	(c)	
	On any line where the credit is from more than one source, a separate Part III is		from a pass-through	Litter the approp	oriate
need	ed for each pass-through entity.		entity, enter the EIN	amount	
1a	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1a	26,513		
b		1b			
С	Increasing research activities (Form 6765)	1c	74,902		
d	Low-income housing (Form 8586, Part I only)	1d	49,070		
е					
	Parts III with box A, B, E, or F checked, combined)	1e	9,988		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	5,242		
g	Indian employment (Form 8845)	1g	11,440		
h	Orphan drug (Form 8820)	1h	1,082		
i	New markets (Form 8874)	1i	900		
i	Small employer pension plan startup costs (Form 8881) (do not enter more than				
,	\$500 in column (c) of Parts III with box A, B, E, or F checked, combined)	1j	4,583		
l,		1k	, , , , , , , , , , , , , , , , , , ,		
k			12,560		
I	Biodiesel and renewable diesel fuels (attach Form 8864)	11	6,129		
m	1 ,	1m	558		
n	1 ()	1n	129		
0	,	10	11,197		
р	,	1p	6,115		
q	Energy efficient appliance (Form 8909)	1q	773		
r	Alternative motor vehicle (Form 8910)	1r	5,306		
S	Alternative fuel vehicle refueling property (Form 8911)	1s	3,223		
t	Reserved for future use	1t			
u	Mine rescue team training (Form 8923)	1u	17		
V	Agricultural chemicals security (Form 8931) (do not enter more than \$2 million in				
	column (c) of Parts III with box A, B, E, or F checked, combined)	1v	158		
w	Employer differential wage payments (Form 8932)	1w	352		
х	Carbon dioxide sequestration (Form 8933)	1x	*		
у	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	1,530		
z		1z	227		
a		1aa	107,651		
b	,	1bb	4,124		
Z		1zz	23,420		
2	Add lines 1a through 1zz and enter here	2	20,120		
3	Enter the amount from Form 8844	3	31,030		
4a		4a	10,645		
b	Work opportunity (Form 5884)	4b	10,040		
	Alcohol and cellulosic biofuel fuels (Form 6478)	4c	18,543		
c d	Low-income housing (Form 8586, Part II)	4d	8,114		
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	1,629		
f	Employer social security and Medicare taxes paid on certain employee tips		04.700		
	(Form 8846)	4f	84,733		
g	Qualified railroad track maintenance (Form 8900)	4g	343		
h	Small employer health insurance premiums (Form 8941)	4h	186,400		
i	Reserved for future use	4i			
j	Reserved for future use	4j			
Z	Other	4z	10,358		
5	Add lines 4a through 4z and enter here	5			
e	Add lines 2, 2, and 5	G			

Form 3800 (2011)

Part	III General Business Credits or Eligible Small Business Credits (see	inst	ructions)							
Com	plete a separate Part III for each box checked below. (see instructions)									
A [General Business Credit From a Non-Passive Activity E Eligible Small Business Credit From a Non-Passive Activity									
В	General Business Credit From a Passive Activity F 🔲 Eligible Small I									
C [General Business Credit Carryforwards G 🔲 Eligible Small I	Busin	ess Credit Carryfo	rwards						
D [General Business Credit Carrybacks H 🔲 Eligible Small I	Busin	ess Credit Carryba	acks						
I If	you are filing more than one Part III with box A, B, E, or F checked, complete an	d atta	ach first an additio	nal Part III combir	ning					
aı	amounts from all Parts III with box A, B, E, or F checked. Check here if this is the consolidated Part III 0 ▶ □									
	(a) Description of credit (b) (c)									
Note	ote: On any line where the credit is from more than one source, a separate Part III is If claiming the credit from a pass-through Enter the appropriate									
	ed for each pass-through entity.		entity, enter the EIN	amount						
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	409,399							
b	Reserved for future use	1b								
С	Increasing research activities (Form 6765)	1c	1,040,613							
d	Low-income housing (Form 8586, Part I only)	1d	342,661							
е	Disabled access (Form 8826) (do not enter more than \$5,000 in column (c) of									
	Parts III with box A, B, E, or F checked, combined)	1e	37,818							
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	31,396							
g	Indian employment (Form 8845)	1g	94,639							
h	Orphan drug (Form 8820)	1h	7,556							
i	New markets (Form 8874)	1i	11,339							
j	Small employer pension plan startup costs (Form 8881) (do not enter more than									
	\$500 in column (c) of Parts III with box A, B, E, or F checked, combined)	1j	1,990							
k	Employer-provided child care facilities and services (Form 8882)	1k	11,353							
ı	Biodiesel and renewable diesel fuels (attach Form 8864)	11	14,768							
m	Low sulfur diesel fuel production (Form 8896)	1m	52,582							
n	Distilled spirits (Form 8906)	1n	5,790							
0	Nonconventional source fuel (Form 8907)	10	53,668							
р	Energy efficient home (Form 8908)	1p	150,321							
q	Energy efficient appliance (Form 8909)	1q	2,130							
r	Alternative motor vehicle (Form 8910)	1r	30,781							
s	Alternative fuel vehicle refueling property (Form 8911)	1s	7,301							
t	Reserved for future use	1t								
u	Mine rescue team training (Form 8923)	1u	75							
V	Agricultural chemicals security (Form 8931) (do not enter more than \$2 million in									
	column (c) of Parts III with box A, B, E, or F checked, combined)	1v	1,423							
W	1 , , , ,	1w	194							
Х	Carbon dioxide sequestration (Form 8933)	1x	*							
У	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	5,481							
Z	Qualified plug-in electric vehicle (Form 8834, Part I only)	1z	761							
a	,	1aa	173,593							
b		1bb	11,270							
2 2	Add lines 1a through 1zz and enter here	1zz 2	716,155							
3	Enter the amount from Form 8844	3	130,205							
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	477,612							
b	Work opportunity (Form 5884)	4b	,							
c	Alcohol and cellulosic biofuel fuels (Form 6478)	4c	106.843							
d	Low-income housing (Form 8586, Part II)	4d	46,585							
е	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	47,840							
f	Employer social security and Medicare taxes paid on certain employee tips		,							
	(Form 8846)	4f	805,448							
g	Qualified railroad track maintenance (Form 8900)	4g	207,530							
h	Small employer health insurance premiums (Form 8941)	4h	330,904							
i	Reserved for future use	4i								
j	Reserved for future use	4j								
z	Other	4z	112,212							
5	Add lines 4a through 4z and enter here	5								
6	Add lines 2, 3, and 5	6								

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **3903**

Moving Expenses

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Total Forms Filed = 1,086,065

► Attach to Form 1040 or Form 1040NR.

Attachment Sequence No. **170**

Your social security number

Befo	fore you begin: See the Distance Test and Time Test in expenses.	·	ded	uct your moving
	✓ See Members of the Armed Forces in	the instructions, if applicable.		
1	Transportation and storage of household goods and personal	effects (see instructions)	1	918,892
2	Travel (including lodging) from your old home to your new include the cost of meals	` '	2	854,243
3	Add lines 1 and 2		3	1,047,391
4	Enter the total amount your employer paid you for the expense not included in box 1 of your Form W-2 (wages). This amount Form W-2 with code P	should be shown in box 12 of your	4	168,318
5	Is line 3 more than line 4?			
	No. You cannot deduct your moving expenses. If line from line 4 and include the result on Form 1040, lin	·		
	☐ Yes. Subtract line 4 from line 3. Enter the result here a 1040NR, line 26. This is your moving expense dec		5	1,009,710
For P	Paperwork Reduction Act Notice, see your tax return instruc	tions. Cat. No. 12490K		Form 3903 (201

Moving Expenses

OMB No. 1545-0074

Your social security number

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

► Attach to Form 1040 or Form 1040NR.

201 Attachment Sequence No. 170

	10	tai Forms Filed = 1,000,000			
Befo	ore you begin:	✓ See the Distance Test and Time Test in the instructions to find out if you ca expenses.	n ded	uct your moving	
		✓ See Members of the Armed Forces in the instructions, if applicable.			
1	Transportation a	nd storage of household goods and personal effects (see instructions)	1	2,307,736	
2	, ,	lodging) from your old home to your new home (see instructions). Do not of meals	2	917,254	
3	Add lines 1 and	2	3	3,224,990	
4		mount your employer paid you for the expenses listed on lines 1 and 2 that is box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your code P	4	369,589	
5	Is line 3 more th	an line 4?			
		eannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 ine 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.			
		act line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form NR, line 26. This is your moving expense deduction	5	2,901,124	
For F	Paperwork Reduc	tion Act Notice, see your tax return instructions. Cat. No. 12490K		Form 3903 (2	2011)

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4136**

Credit for Federal Tax Paid on Fuels

OMB No. 1545-0162

Department of the Treasury
Internal Revenue Service (99)

► See the separate instructions.

► For information about Form 4136 and its instructions, go to www.irs.gov/form4136.

Attachment Sequence No. 23

	Taxpayer identification number
Data on this form reflects only Form 1040 filers, not business or fiduciary filers	Total Forms Filed = 481,73

Caution. Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

1	Nontaxable Use of Gasoline Note. CRN is cred	dit reference num	nber.			
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Off-highway business use)		
b	Use on a farm for farming purposes			}		
С	Other nontaxable use (see Caution above line 1)				\$ 450,832	
d	Exported				*	

2 Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of cre	edit	(e) CRN
а	Use in commercial aviation (other than foreign trade)				\$ 771		
b	Other nontaxable use (see Caution above line 1)				1,398		
С	Exported				0		
d	LUST tax on aviation fuels used in foreign trade				0		
	*See instructions for possible rate changes.						

3 Nontaxable Use of Undyed Diesel Fuel

	Claimant certifies that the diesel fuel did not contain visible e	vidence of dye.						
	Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach an explanation and check here							
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of cre	dit	(e) CRN	
а	Nontaxable use)				
b	Use on a farm for farming purposes				\$ 46,034			
С	Use in trains				*			
d	Use in certain intercity and local buses (see Caution							
	above line 1)				*			
е	Exported				*			

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

	Claimant certifies that the kerosene did not contain visible evidence of dye. Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach an explanation and check here ▶ □								
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN			
а	Nontaxable use taxed at \$.244			}					
b	Use on a farm for farming purposes			J	\$ 10.776				
С	Use in certain intercity and local buses (see Caution above line 1)								
_	above line 1)				1,005				
d	Exported				0				
е	Nontaxable use taxed at \$.044				0				
f	Nontaxable use taxed at \$.219				*				

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

Form **4136**

Credit for Federal Tax Paid on Fuels

► See the separate instructions.

► For information about Form 4136 and its instructions, go to www.irs.gov/form4136.

OMB No. 1545-0162

2011

Attachment
Sequence No. 23

Department of the Treasury Internal Revenue Service (99)

See the separate instructions.

Name (as shown on your income tax return)

Data on this form reflects only Form 1040 filers, not business or fiduciary filers

Taxpayer identification number

Total Forms Filed = 481,731

Caution. Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

1	Nontaxable Use of Gasoline Note. CRN is cred	dit reference num	nber.			
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of cred	it (e) CRN
а	Off-highway business use)		
b	Use on a farm for farming purposes			}		
С	Other nontaxable use (see Caution above line 1)			J	\$ 324,236	
d	Exported				*	

2 Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of ci	redit	(e) CRN
а	Use in commercial aviation (other than foreign trade)				\$ 404		
b	Other nontaxable use (see Caution above line 1)				836		
С	Exported				0		
d	LUST tax on aviation fuels used in foreign trade				0		
	*See instructions for possible rate changes.						

3 Nontaxable Use of Undyed Diesel Fuel

	Claimant certifies that the diesel fuel did not contain visible evidence of dye.							
	Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach an explanation and check here							
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of ci	redit	(e) CRN	
а	Nontaxable use			}				
b	Use on a farm for farming purposes			J	\$ 18,175			
С	Use in trains				*			
d	Use in certain intercity and local buses (see Caution							
	above line 1)				*			
е	Exported				*			

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

	Claimant certifies that the kerosene did not contain visible evidence of dye. Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach an explanation and check here [[]						
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of cred	lit (e) CRN	
а	Nontaxable use taxed at \$.244			}			
b	Use on a farm for farming purposes			J	\$ 7.037		
С	Use in certain intercity and local buses (see Caution				, , ,		
	above line 1)				54		
d	Exported				0		
е	Nontaxable use taxed at \$.044				0		
f	Nontaxable use taxed at \$.219				*		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 4136 (2011) Page **2**

5	Kerosene Used in Aviation	(see Caution above line 1)
•	iterosene osca in Aviation	(SCC Caution above line 1)

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of cred	lit (e) CRN
а	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244				\$ 40	
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219*				54	
С	Nontaxable use (other than use by state or local government) taxed at \$.244				10,776	
d	Nontaxable use (other than use by state or local government) taxed at \$.219*				*	
е	LUST tax on aviation fuels used in foreign trade				0	
	*See instructions for possible rate changes.					•

6	Sales by Registered Ultimate Vendors of Undyed Diesel Fuel	Reç	gistration No. ▶			
	Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the of the buyer to make the claim. Claimant certifies that the diesel fuel did not co	ntain visible	evidence of dye.		writter	n consen
	Exception. If any of the diesel fuel included in this claim did contain visible evidence	e of dye, atta	ch an explanation	and check here		. ▶ ∟
		(b) Rate	(c) Gallons	(d) Amount of c	redit	(e) CRN
а	Use by a state or local government			\$ 46,034		
b	Use in certain intercity and local buses			*		
				•		

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

Registration No. ▶

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

	Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach an explanation and check here				
		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use by a state or local government)		
b	Sales from a blocked pump		J	\$ 10,776	
C	Use in certain intercity and local buses			1 005	

8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation

Registration No. ▶

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
а	Use in commercial aviation (other than foreign trade) taxed at $\$.219^*$				\$ 54		
b	Use in commercial aviation (other than foreign trade) taxed at \$.244				40		
С	Nonexempt use in noncommercial aviation				*		
d	Other nontaxable uses taxed at \$.244				10,776		
е	Other nontaxable uses taxed at \$.219*				*		
f	LUST tax on aviation fuels used in foreign trade				0		

*See instructions for possible rate changes.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form 4136 (2011)

Page 2

5	Kerosene	Used in	Aviation	(see Caution	above lin	e 1)
J	Keioseile	USEU III	Aviation	(See Caution	above IIII	C 1)

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244				\$ 185	
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219*				954	
С	Nontaxable use (other than use by state or local government) taxed at \$.244				7,037	
d	Nontaxable use (other than use by state or local government) taxed at \$.219*				*	
е	LUST tax on aviation fuels used in foreign trade				0	
	*See instructions for possible rate changes.					

6	Sales by Registered Ultimate Vendors of Undyed Diesel Fuel	Reç	gistration No. ▶	•		
	Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain the contains the claim of the buyer to make the claim.		• •	r has obtained the wi	itten c	consen
	Exception. If any of the diesel fuel included in this claim did contain visible evidence	ce of dye, atta	ch an explanation	and check here .		
		(b) Rate	(c) Gallons	(d) Amount of cre	dit (e) CRN
а	Use by a state or local government			\$ 18,175		
b	Use in certain intercity and local buses			*		
7	Sales by Registered Ultimate Vendors of Undyed Kerosene (Othe	r				

Than Kerosene For Use in Aviation)

Registration No. ▶

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation

Registration No. ▶

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of cred	t (e) CRN
а	Use in commercial aviation (other than foreign trade) taxed at \$.219*				\$ 954	
b	Use in commercial aviation (other than foreign trade) taxed at \$.244				185	
С	Nonexempt use in noncommercial aviation				*	
d	Other nontaxable uses taxed at \$.244				7,037	
е	Other nontaxable uses taxed at \$.219*				*	
f	LUST tax on aviation fuels used in foreign trade				0	

*See instructions for possible rate changes.

109

Form 4136 (2011) Page 3

9 **Alcohol Fuel Mixture Credit**

Registration No. ▶

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

		(b) Rate	(c) Gallons of alcohol	(d) Amount of credit		(e) CRN
а	Alcohol fuel mixtures containing ethanol			\$ *		
b	Alcohol fuel mixtures containing alcohol (other than ethanol)			0		

^{*} These credits were scheduled to expire December 31, 2011

10 **Biodiesel or Renewable Diesel Mixture Credit**

Registration No. ▶

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. Renewable diesel mixtures. Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for information about renewable diesel used in aviation.

		(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of cr	redit	(e) CRN
а	Biodiesel (other than agri-biodiesel) mixtures			\$ *		
b	Agri-biodiesel mixtures			*		
С	Renewable diesel mixtures			0		

^{*} These credits were scheduled to expire December 31, 2011

11 Nontaxable Use of Alternative Fuel

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

		(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of cre	edit	(e) CRN
а	Liquefied petroleum gas (LPG)				\$ 419		
b	"P Series" fuels				*		
С	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				*		
d	Liquefied hydrogen				0		
е	Any liquid fuel derived from coal (including peat) through the						
_	Fischer-Tropsch process				0		
f	Liquid fuel derived from biomass				0		
g	Liquefied natural gas (LNG)				*		
h	Liquefied gas derived from biomass				0		

12 **Alternative Fuel Credit and Alternative Fuel Mixture Credit**

Registration No. ▶

		(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
а	Liquefied petroleum gas (LPG)			\$ 2,124	
b	"P Series" fuels			*	
С	Compressed natural gas (CNG) (GGE = 121 cu. ft.)			*	
d	Liquefied hydrogen			0	
е	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch				
	process			0	
f	Liquid fuel derived from biomass			0	
g	Liquefied natural gas (LNG)			*	
h	Liquefied gas derived from biomass			0	
i	Compressed gas derived from biomass (GGE = 121 cu. ft.)			0	
		<u> </u>			100

^{*} These credits were scheduled to expire December 31, 2011.

Form 4136 (2011) Page **3**

9 Alcohol Fuel Mixture Credit

Registration No. ▶

111

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

		(b) Rate	(c) Gallons of alcohol	(d) Amount of credit		(e) CRN
а	Alcohol fuel mixtures containing ethanol			\$ *		
b	Alcohol fuel mixtures containing alcohol (other than ethanol)			0		

^{*} These credits were scheduled to expire December 31, 2011

10 Biodiesel or Renewable Diesel Mixture Credit

Registration No. ▶

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for information about renewable diesel used in aviation.

		(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of c	redit	(e) CRN
а	Biodiesel (other than agri-biodiesel) mixtures			\$ *		
b	Agri-biodiesel mixtures			*		
С	Renewable diesel mixtures			0		

^{*} These credits were scheduled to expire December 31, 2011

11 Nontaxable Use of Alternative Fuel

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

		(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
а	Liquefied petroleum gas (LPG)				\$ 313	
b	"P Series" fuels				*	
С	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				*	
d	Liquefied hydrogen				0	
е	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process				0	
f	Liquid fuel derived from biomass				0	
g	Liquefied natural gas (LNG)				*	
h	Liquefied gas derived from biomass				0	

12 Alternative Fuel Credit and Alternative Fuel Mixture Credit Registration No. ▶

		(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit		(e) CRN
а	Liquefied petroleum gas (LPG)			\$ 2,103		
b	"P Series" fuels			*		
С	Compressed natural gas (CNG) (GGE = 121 cu. ft.)			*		
d	Liquefied hydrogen			0		
е	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch					
	process			0		
f	Liquid fuel derived from biomass			0		
g	Liquefied natural gas (LNG)			*		
h	Liquefied gas derived from biomass			0		
i	Compressed gas derived from biomass (GGE = 121 cu. ft.)			0		
i				-		

^{*} These credits were scheduled to expire December 31, 2011.

Form **4136** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

NUMBER OF RETURNS FILED FOR SELECTED LINES
Form 4136 (2011)
Page 4

13	Registered Credit Card Issuers	Registration No. ►					
		(b) Rate	(c) Gallons	(d) Amount of cree	dit (e) CRN		
а	Diesel fuel sold for the exclusive use of a state or local government			\$ 46.034			
b	Kerosene sold for the exclusive use of a state or local government			10.776			
С	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219*			*			
	*See instructions for possible rate changes.						

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

	Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).								
		(a) Type of use (b) Rate (c) Gallons (d) Amount of credit			redit	(e) CRN			
а	Nontaxable use				\$ *				
b	Exported				0				

15 Diesel-Water Fuel Emulsion Blending

Registration No. ▶

	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
Blender credit			\$ 0		

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN	
а	Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001			\$	0		
b	Exported dyed kerosene				0		

17	Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70; Form 1120, Schedule J, line 19b; Form 1120S, line 23c; Form 1041, line 24g; or			
	the proper line of other returns. ▶	17	\$ 481,731	

Form **4136** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

Page 4

Registered Credit Card Issuers 13 Registration No. ▶ (d) Amount of credit (e) CRN (b) Rate (c) Gallons Diesel fuel sold for the exclusive use of a state or local government 18,175 7,037 Kerosene sold for the exclusive use of a state or local government Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219* *See instructions for possible rate changes.

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

Form 4136 (2011)

	Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).											
	(a) Type of use (b) Rate (c) Gallons (d) Amount of credit (e) C											
а	Nontaxable use				\$ *							
b	Exported				0							

15 **Diesel-Water Fuel Emulsion Blending**

Registration No. ▶

	(b) Rate	(c) Gallons	(d) Amount of credi	(e) CRN
Blender credit			\$ 0	

Exported Dyed Fuels and Exported Gasoline Blendstocks 16

		(b) Rate	(c) Gallons	(d) Amount of c	redit	(e) CRN
а	Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001			\$ 0		
b	Exported dyed kerosene			0		

17	Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70; Form 1120, Schedule J. line 19b; Form 1120S, line 23c; Form 1041, line 24g; or			
	the proper line of other returns. ▶	17	\$ 354,812	

Form **4136** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

Form **4562**

Depreciation and Amortization (Including Information on Listed Property) OMB No. 1545-0172 201

Attachment

Department of the Treasury ► See separate instructions. ► Attach to your tax return. Sequence No. 179 Internal Revenue Service (99) Name(s) shown on return Business or activity to which this form relates Identifying number Total Forms Filed = 11,737,219 **Election To Expense Certain Property Under Section 179** Part I Note: If you have any listed property, complete Part V before you complete Part I. 1 2,448,953 2 3 Threshold cost of section 179 property before reduction in limitation (see instructions) . 4 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions 3,903,066 5 (a) Description of property (b) Cost (business use only) (c) Elected cost 6 7 Listed property. Enter the amount from line 29 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8 3,560,431 Tentative deduction. Enter the **smaller** of line 5 or line 8 9 3.560.420 **10** Carryover of disallowed deduction from line 13 of your 2010 Form 4562 10 226,324 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 3,703,935 12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 12 3,546,859 13 Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 Note: Do not use Part II or Part III below for listed property. Instead, use Part V. Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.) 14 Special depreciation allowance for qualified property (other than listed property) placed in service 14 1,865,062 15 860 **16** Other depreciation (including ACRS) 16 942,987 Part III MACRS Depreciation (Do not include listed property.) (See instructions.) **Section A** 6,119,198 17 17 MACRS deductions for assets placed in service in tax years beginning before 2011 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here Boxes Checked = 8,770 ▶ Section B-Assets Placed in Service During 2011 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (d) Recovery (a) Classification of property placed in (business/investment use (e) Convention (f) Method (g) Depreciation deduction period service only-see instructions) 3-year property 86.223 86.225 5-year property 868,264 866,934 7-year property 788,455 788,613 d 10-year property 95.514 95.501 e 15-year property 175,543 175,479 f 20-year property 46.361 46.347 g 25-year property 4.870 4.861 h Residential rental 1,237,190 1,234,480 property undetermined type 359 359 i Nonresidential real 550,697 549,513 property Total GDS cost 3.195.150 3.190.620 Section C-Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System 20a Class life 22.345 22.345 **b** 12-year 900 900 **c** 40-year 8,336 8.336 Part IV Summary (See instructions.) Total ADS Cost = 30.793 Total ADS Deduction = 30,793 2,435,552 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions 11,479,471 23 For assets shown above and placed in service during the current year, enter the

* Data not shown because of the small number of sample returns on which it is based.

Form **4562**

Depreciation and Amortization (Including Information on Listed Property)

► Attach to your tax return.

OMB No. 1545-0172 201

115

Department of the Treasury Internal Revenue Service (99)

► See separate instructions.

Attachment Sequence No. **179**

Name	s) snown on return Total Fo	rms Filed = 11,		ess or activity to w	nich this form re	lates		Ident	ifying number
Par		<u> </u>	rtain Property Un	dor Soction	170				
rai		•	ed property, comp			mnlet	o Part I		
1	Maximum amount (· · · · · · · · · · · · · · · · · · ·					1	
2	Total cost of section							2	40,065,788
3	Threshold cost of section							3	10,000,700
J 1	Reduction in limitat							4	
5	Dollar limitation for							-	
3	separately, see inst				01 1633, 6110		ii mamed illing	5	1,925,725,43
6	1 71	escription of proper	tv	(b) Cost (busi	iness use only)		(c) Elected cost		1,020,720,10
	(-) -		-,	(4) 5555 (5555	,,		(-,		
									-
7	Listed property. Ent	ter the amount	from line 29		7		1,340,174		
	Total elected cost of					d 7	.,0.0,	8	44,991,432
	Tentative deduction							9	44,973,925
10	Carryover of disallo							10	2,284,831
11	Business income limi							11	555,210,880
	Section 179 expens			•	•	•		12	44,835,560
	Carryover of disallo					13		_	,,,,,,,,
Note	: Do not use Part II	or Part III belov	v for listed property.	Instead, use	Part V.				
Par	t II Special Dep	reciation Allo	wance and Other	Depreciation	n (Do not in	clude l	isted property.)	(See i	nstructions.)
14	Special depreciation	on allowance f	or qualified proper	ty (other than	listed prop	erty) p	aced in service		
	during the tax year	(see instruction	ns)					14	18,271,619
15	Property subject to	section 168(f)(1) election					15	14,678
16	Other depreciation	(including ACR	S)					16	4,502,098
Par	t III MACRS De	preciation (D	o not include liste	ed property.)	(See instruc	tions.)			
				Section A					
	MACRS deductions							17	43,133,951
18	If you are electing		ssets placed in ser	vice during the	e tax year in	to one	or more general		
	asset accounts, che						<u> </u>		
	Section B	■ Assets Plac (b) Month and year	ed in Service Durir (c) Basis for depreciation	ng 2011 Tax Y	ear Using tr	e Gen	eral Depreciation	Syst	em
(a) (Classification of property	placed in	(business/investment use	(d) Recovery period	(e) Convention	on	(f) Method	(g) D	epreciation deduction
40-	0	service	only—see instructions)	period					0.40.000
19a		-	1,279,223						349,990
b		-	9,545,928						1,508,408
C	10-year property	-	15,007,148						1,596,353
	15-year property	-	1,975,561						124,599
	20-year property	-	3,958,042						157,959
	25-year property	-	1,630,891 127,125						55,583 3,842
_	Residential rental		153,941,017						3,546,214
	_	ermined type	2,381						1,513
i	Nonresidential real		41,068,423						620,251
	_	tal GDS cost	228,535,740						7,964,712
			d in Service During	2011 Tax Ye	ar Using the	Altern	ative Depreciation	on Sys	
20a	Class life		839,898				<u>-</u>	Ī	36,436
	12-year		35,755						2,550
	40-year		2,338,435						27,182
	t IV Summary (See instructio		st = 3,214,087	7		Total AD	S Dec	duction = 66,168
	Listed property. Ent							21	6,567,313
	Total. Add amounts			ines 19 and 20	in column (g)	, and li	ne 21. Enter here		
	and on the appropria							22	125,356,099
23	For assets shown a				ear, enter the				
	portion of the basis	attributable to	section 263A costs			23	*		

 NUMBER OF RETURNS FILED FOR SELECTED LINES

orm	4562 (2011)														Page 2
Pa	rt V Listed Property entertainment, red	`			tain ot	her ve	hicles	s, ce	ertain	com	nputers	s, and	d pro	perty us	sed for
	Note: For any vehi	icle for which you	are usii	ng the							lease 6	expens	se, cor	nplete o i	nly 24a,
	Section A—Depreciat								•		for pas	senge	r autoi	nobiles.)	
24 a	Do you have evidence to supp			•		Yes					the evid				☐ No
Туре	(a) (b) e of property (list Date placed invehicles first) in service	(c) Business/ restment use percentage (cost or or	i)	Basis	(e) for depre ness/inves use only)	stment	(f) Recove	- 1	(g) Metho Conve	od/		(h) reciation	n I	(i) Elected sec cos	
25	Special depreciation allo the tax year and used mo	wance for qualifie			erty pla	ced in				25	2.	43,974			
26	Property used more than		•			. (,	20		+3,914			
	Troporty account to	%			1,886,19	92					1,7	733,29	8		
		%			, ,										
		%													
27	Property used 50% or les	ss in a qualified bu	siness ι	use:											
		%		_	694,978				5/L –		6	54,336	<u> </u>		
		%			al 26e +				5/L –				_		
00	Λ del con conte in colores (%	- 07 F		2,450,13		01		5/L –	00	2 /	105 55			
	Add amounts in column (Add amounts in column (∠ i, pa 	-		28		135,55	29	239,251	
23	Add amounts in column (tion B-							•	· · ·	•	23	200,201	
Com	plete this section for vehicles									or re	elated p	erson.	If you p	orovided v	vehicles
o yo	our employees, first answer th	he questions in Sec	tion C to	see if	you me	et an ex	ceptio	n to d	comple	eting t	his sect	ion for	those	vehicles.	
30	Total business/investment m	•	(a) Vehic			b) cle 2	Ve	(c) hicle 3	3	(c Vehi			(e) nicle 5		(f) icle 6
21	the year (do not include com														
	Total commuting miles driven during the year Total other personal (noncommuting) miles driven														
33	Total miles driven during th														
•	30 through 32	-													
34	Was the vehicle available during off-duty hours?		Yes	No	Yes	No	Yes	N	lo	Yes	No	Yes	No	Yes	No
35	Was the vehicle used printhan 5% owner or related p														
36	Is another vehicle available	for personal use?													
	wer these questions to dete		t an exc	eption						-		-		s who a ı	e not
	e than 5% owners or relate Do you maintain a writter				ام الد ع	reonal i	ISA OF	vehi	clas i	includ	ina cor	nmutii	na hi	Yes	No
01	your employees?	· · · · · ·								·				100	110
38	Do you maintain a writte employees? See the instru														
39	Do you treat all use of vel	hicles by employe	es as pe	ersona	I use?										
40	Do you provide more that use of the vehicles, and re				es, obt	ain info	ormatio	on fro	om yo	our en	nployee 	s abo	ut the	•	
41	Do you meet the requiren Note: If your answer to 37											s.) .			
Pai	rt VI Amortization														
	(a) Description of costs	(b) Date amortiza begins	ation	Amor	(c) rtizable ar	nount			d) section		(e) Amortiza period percent	or	Amorti	(f) zation for t	his year
42	Amortization of costs that I	begins durina vour	 2011 tax	x year (see inst	ruction	 s):				,	3-			
							Ĺ								
					329,900										
	Amortization of costs that	-		-								43		606,767	
44	Total Add amounts in co	Olumn (f) See the	inetriict	ione fo	or where	to ren	ort					44		824 680	

		AM	IOUNT	S OF SELI	ECTEI	D LIN	ES FILE	ED (IN	THOU	SAND	S OF I	OOLLA	RS)			117
	4562 (2011)															Page 2
Par		-	- '	lude auto			ertain of	ther v	ehicles	, certa	ıın cor	nputer	s, and	prop	erty us	ed for
				on, or amu r which you		,	ao etanda	ard mile	nago rat	o or do	ducting	r loaco	ovnonc	oom	nloto or	h 240
				(c) of Section								y lease	expense	e, com	piete oi	II y 24a,
				nd Other In								s for pas	ssenaer	autom	obiles)	
24a	Do you have ev							Yes				s the evic			Yes	☐ No
	(a)	(b)	(c)		ourione ((e)		(f)		(g)		(h)		(i)	
	e of property (list rehicles first)		Business investment percenta	use Cost or d	(d) other bas		sis for depre siness/inve use only	stment	Recover period	-	ethod/ ethod/ ethod/		oreciation eduction	EI	ected sec cost	
25	Special dep the tax year										25	2	224,624			
26	Property use							<u> </u>		<u> </u>			<u> </u>			
	1 3			%			37,163,2	281				4,0	001,468	3		
				%												
				%												
_27	Property use	ed 50% or l	less in a		usines	s use:										
				%			3,698,96			S/L -		3	41,221	_		
				%		to	otal 26e +			S/L -				_		
20	Add amount	o in colum	(h) line	% 25 through	ah 27	Entorl	40,862,2		21 pag	S/L -		6	567,313	,		
28 29	Add amount			-	_										340,174	 1
	7 laa ambam	<u> </u>	1 (1), 11110				ormation		e of Ve	hicles	<u> </u>		•		0 10, 11	<u> </u>
Com	plete this secti	on for vehic	les used								er," or r	elated p	erson. I	f you pı	ovided v	ehicles
to yo	ur employees,	first answe	r the que	stions in Se	ction C	to see	if you me	et an e	xception	to com	pleting	this sec	tion for	those v	ehicles.	
						(a)		(b)		c)		(d)		e)		f)
30	Total business/investment miles driven during the year (do not include commuting miles) .		Ve	chicle 1 Vehicle 2			Veh	icle 3	Ver	icle 4	Vehi	cle 5	Vehi	cle 6		
	Total commutir	-	_	7												
32	Total other pdriven	•	ncommı 	uting) miles												
33	Total miles do	_	•													
34	Was the veh				Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35	Was the veh than 5% own	, icle used p	rimarily	by a more												
26																
36	Is another veh			estions for	Fmpl	overs	Who Pro	vide V	 ehicles	for He	e hy Ti	eir Fm	nlovee			
	ver these que than 5% ow	stions to d	etermine	e if you mee	et an e	xception									who ar	e not
	Do you mair your employ	ntain a writ	ten poli		nt that	prohib	•		use of v	/ehicles	s, inclu	ding co	mmutin	g, by	Yes	No
38	Do you main employees?	ntain a wri	tten poli	cy stateme	nt that	prohil	bits perso	onal us								
39	Do you treat															
	Do you provuse of the ve	ride more t	han five	vehicles to	your	emplo	yees, ob		ormatio		•			t the		
41	Do you mee	t the requir	ements	concerning	qualifi	ed aut	omobile									
Par	t VI Amor		., 50, 0	.,,		, 50 11		000	2 2.70							
	(4	a) on of costs		(b) Date amortiz begins		An	(c)	mount	C	(d) Code section			ation or	Amortiz	(f) ation for th	nis year
42	Amortization	of costs the	at begins			tay ves	ar (see inc	truction	ne).			percent	tage			
	AMORIZATION	01 00313 1116	at begins	during your	2011	ian yez	11 (300 1115	ii uotioi	13).							

5,651,407

43 Amortization of costs that began before your 2011 tax year .

44 Total. Add amounts in column (f). See the instructions for where to report

1,616,930

2,015,510

43

44

$2011\ ESTIMATED\ DATA\ LINE\ COUNTS-(ALL\ FIGURES\ ARE\ ESTIMATES\ BASED\ ON\ SAMPLES)$

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4684**

Casualties and Thefts

See separate instructions.

2011 Attachment Sequence No. 26

OMB No. 1545-0177

Department of the Treasury Internal Revenue Service

Name(s) shown on tax return

► Attach to your tax return.

► Use a separate Form 4684 for each casualty or theft.

Identifying number

Total Forms Filed = 367,022

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property not used in a trade or business or for income-producing purposes.)
 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.
 Property A

	Property B							
	Property C							
	Property D							
					Prop	erties		
			Α	В		С		D
2	Cost or other basis of each property	2						
3	Insurance or other reimbursement (whether or not you							
	filed a claim) (see instructions)	3						
	Note: If line 2 is more than line 3, skip line 4.							
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4						
5	Fair market value before casualty or theft	5						
6	Fair market value after casualty or theft	6						
7	Subtract line 6 from line 5	7						
8	Enter the smaller of line 2 or line 7	8						
9	Subtract line 3 from line 8. If zero or less, enter -0	9						
10	Casualty or theft loss. Add the amounts on line 9 in column	ns A th	nrough D				10	
11	Enter the smaller of line 10 or \$100						11	
12	Subtract line 11 from line 10						12	
	Caution: Use only one Form 4684 for lines 13 through 18.							
13	Add the amounts on line 12 of all Forms 4684						13	290,170
14	Add the amounts on line 4 of all Forms 4684						14	1,008
15	• If line 14 is more than line 13, enter the difference here a complete the rest of this section (see instructions).	nd on	Schedule D. Do no	t)			15	1,007
	• If line 14 is less than line 13, enter -0- here and go to line	16.		} .				
	• If line 14 is equal to line 13, enter -0- here. Do not comp	lete th	e rest of this section	n. J				
16	If line 14 is less than line 13, enter the difference						16	290,171
17	Enter 10% of your adjusted gross income from Form 1040 instructions	, line 3	88, or Form 1040NR	, line 37. Estat	es and	trusts, see	17	354,616
18	Subtract line 17 from line 16. If zero or less, enter -0 Also Form 1040NR, Schedule A, line 6. Estates and trusts, enter return	r the r	esult on the "Other				18	145,390
For I	Paperwork Reduction Act Notice, see instructions.		Ca	t. No. 12997O				Form 4684 (2011)

Form **4684**

Casualties and Thefts

► See separate instructions.

► Attach to your tax return.

▶ Use a separate Form 4684 for each casualty or theft.

OMB No. 1545-0177

2011
Attachment
Sequence No. 26

Form **4684** (2011)

Department of the Treasury
Internal Revenue Service

Name(s) shown on tax return

Total Forms Filed = 367,022

Identifying number

SEC or b	CTION A—Personal Use Property (Use this se business or for income-producing purposes.)	ction	to report c	asual	ties an	d thef	fts of	property	not	used in a tra	ade
1	Description of properties (show type, location, and date act the same casualty or theft.	cquired	d for each prop	perty).	Use a se	eparate	line fo	r each prope	erty los	t or damaged	from
	Property A										
	Property B										
	Property C										
	Property D										
						Р	roper	ties			
			Α			В		С	D		
2	Cost or other basis of each property	2									
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3									
	Note: If line 2 is more than line 3, skip line 4.										
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4									
5	Fair market value before casualty or theft	5									
6	Fair market value after casualty or theft	6									
7	Subtract line 6 from line 5	7									
8	Enter the smaller of line 2 or line 7	8									
9	Subtract line 3 from line 8. If zero or less, enter -0	9									
10	Casualty or theft loss. Add the amounts on line 9 in column	ns A th	rough D .						10		
11	Enter the smaller of line 10 or \$100								11		
12	Subtract line 11 from line 10								12		
	Caution: Use only one Form 4684 for lines 13 through 18.										
13	Add the amounts on line 12 of all Forms 4684								13	4,596,645	
14	Add the amounts on line 4 of all Forms 4684								14	2,799	
15	• If line 14 is more than line 13, enter the difference here a complete the rest of this section (see instructions).	and on	Schedule D.	Oo not					15	2,796	
	• If line 14 is less than line 13, enter -0- here and go to line	e 16.			1						
	• If line 14 is equal to line 13, enter -0- here. Do not comp	lete th	ne rest of this s	section	ı. J						
16	If line 14 is less than line 13, enter the difference								16	4,596,643	
17	Enter 10% of your adjusted gross income from Form 1040 instructions								17	6,393,536	
18	Subtract line 17 from line 16. If zero or less, enter -0 Also Form 1040NR, Schedule A, line 6. Estates and trusts, enter return	r the r	esult on the "C	Other d	leduction	ns" line	of you	r tax	18	3,220,945	

Form 4684 (2011) Attachment Sequence No. 26 Page 2

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side. Identifying number SECTION B—Business and Income-Producing Property Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.) 19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. Property A Property **B** Property C Property **D Properties** Α В С D 20 20 Cost or adjusted basis of each property . . . 21 Insurance or other reimbursement (whether or not you 21 filed a claim). See the instructions for line 3 Note: If line 20 is more than line 21, skip line 22. 22 Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year 22 23 Fair market value before casualty or theft 23 24 Fair market value after casualty or theft 24 Subtract line 24 from line 23 25 26 Enter the smaller of line 20 or line 25 26 Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20. 27 27 Subtract line 21 from line 26. If zero or less, enter -0-Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions) (b) Losses from casualties or thefts Summary of Gains and Losses (from separate Parts I) Part II (c) Gains from (i) Trade, business, (ii) Incomecasualties or thefts (a) Identify casualty or theft producing and rental or royalty includible in income employee property property Casualty or Theft of Property Held One Year or Less 29) ()) Totals. Add the amounts on line 29 30 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is 31 16.216 32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, partnerships, and S corporations, see instructions 32 Casualty or Theft of Property Held More Than One Year Casualty or theft gains from Form 4797, line 32 33 2,997 34) ()) 35 (42.794 35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) Total gains. Add lines 33 and 34, column (c) 36 10,840 Add amounts on line 35, columns (b)(i) and (b)(ii) 37 37 62,305 **38** If the loss on line 37 is **more** than the gain on line 36: a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 38a 41,538 b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, 38b 19,500 see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11 39 If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3 39 9,168 Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11.

S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.

Page 2

Form 4684 (2011) Attachment Sequence No. 26

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side.

Identifying number

	TIAND D									
1	TION B—Business and Income-Producing P						Ct. \			
Par										
19	Description of properties (show type, location, and date ac	quire	d for each prope	rty).	Use a separa	te line	for each prope	erty los	t or damaged	
	from the same casualty or theft.									
	Property A									
	Property B									
	Property C									
	Property D					Pron	erties			
			Α		В	ор	C		D	
20	Cost or adjusted basis of each property	20	_ ^		Б				D	
20	Cost or adjusted basis of each property	20								
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	21								
	Note: If line 20 is more than line 21, skip line 22.									
22	Gain from casualty or theft. If line 21 is more than line 20, enter									
	the difference here and on line 29 or line 34, column (c), except									
	as provided in the instructions for line 33. Also, skip lines 23									
	through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not									
	claim, or you received payment for your loss in a later tax year	22								
23	Fair market value before casualty or theft	23								
24	Fair market value after casualty or theft	24								
25	Subtract line 24 from line 23	25								
26	Enter the smaller of line 20 or line 25	26								
	Note: If the property was totally destroyed by casualty or lost									
	from theft, enter on line 26 the amount from line 20.									
27	Subtract line 21 from line 26. If zero or less, enter -0-	27								
28	Casualty or theft loss. Add the amounts on line 27. Enter the	ne tota	al here and on lin	e 29	or line 34 (se	e instr	uctions)	28		
Par	Summary of Gains and Losses (from se	para	te Parts I)		` '		asualties or the		(c) Gains fr	om
	(a) Identify casualty or theft				(i) Trade, bus rental or roy		(ii) Income producing a	and	casualties or t	
					property	/	employee pro	perty	IIICIUUIDIE III III	COITIE
	Casualty or Theft	of P	roperty Held	On	e Year or	Less	I ,			
29					()	()		
	T. I. A.I.I.I.				()	()		
	Totals. Add the amounts on line 29		_	30	()	(,		
31	Combine line 30, columns (b)(i) and (c). Enter the net gain of	•	•						04.470	
	not otherwise required, see instructions							31	-94,179	
32	Enter the amount from line 30, column (b)(ii) here. Individuals, ente (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and en									
	A (Form 1040), line 23, or Form 1040NR, Schedule A, line 14, and el			,		. ,		32		
	Casualty or Theft o		· · · · · · · · · · · · · · · · · · ·		•			32		
33	Casualty or theft gains from Form 4797, line 32							33	25,023	
34				•	()	()	25,025	
٠.					()	()		
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) .		35	750.355)	()		1
36	Total gains. Add lines 33 and 34, column (c)							36	257,726	
37	•							37	1,620,717	
38	If the loss on line 37 is more than the gain on line 36:								.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
а	Combine line 35, column (b)(i) and line 36, and enter the ne	et gair	or (loss) here. P	artn	erships (exce	pt elec	ting large			
	partnerships) and S corporations, see the note below. All 4797 is not otherwise required, see instructions.		, enter this amou					38a	-738,539	
b	Enter the amount from line 35, column (b)(ii) here. Individu								,	
	Schedule A (Form 1040), line 28, or Form 1040NR, Schedu									
	an employee on Schedule A (Form 1040), line 23, or Forn the "Other deductions" line of your tax return. Partnership									
	see the note below. Electing large partnerships, enter on F						· · · ·	38b	901,984	
39	If the loss on line 37 is less than or equal to the gain on line 3	36, coi	mbine lines 36 an	d 37	and enter her	e. Part	nerships			
	(except electing large partnerships), see the note below. All o	thers,	enter this amoun	t on	Form 4797, lin	ne 3		39	181,487	
	Note: Partnerships, enter the amount from line 38a, 38b, o					11.				
	S corporations, enter the amount from line 38a or 38b on F	orm 1	120S, Schedule	K. li	ne 10.					

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

► Attach to your tax return. ► See separate instructions.

Total Forms Filed = 2,944,607

OMB No. 1545-0184 Attachment Sequence No. 27

Identifying number

Department of the Treasury
Service (99) Name(s) shown on return

*4*797

Enter the gross proceeds from sales or exchanges reported to you for 2011 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) . . . Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions) (e) Depreciation (f) Cost or other (g) Gain or (loss) (a) Description (b) Date acquired (c) Date sold (d) Gross 2 allowed or basis, plus Subtract (f) from the allowable since sales price improvements and of property (mo., day, yr.) (mo., day, yr.) sum of (d) and (e) acquisition expense of sale 2.039.300 9,114 Gain, if any, from Form 4684, line 39 3 227,443 Section 1231 gain from installment sales from Form 6252, line 26 or 37. 4 4 3,089 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . 5 5 364,483 6 Gain, if any, from line 32, from other than casualty or theft. 6 2,486,760 7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below. 274.900 Nonrecaptured net section 1231 losses from prior years (see instructions) 8 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term 162,711 capital gain on the Schedule D filed with your return (see instructions) . 9 **Ordinary Gains and Losses** (see instructions) Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less): 398,368 972,797 Loss, if any, from line 7 11 11 274.600 12 Gain, if any, from line 7 or amount from line 8, if applicable . . . 12 498.676 Gain, if any, from line 31 13 13 Net gain or (loss) from Form 4684, lines 31 and 38a 19,287 14 14 1.970 15 Ordinary gain from installment sales from Form 6252, line 25 or 36 . 15 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824. . . . 16 1,961 1,936,577 17 Combine lines 10 through 16 17 18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below: a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . .

For Paperwork Reduction Act Notice, see separate instructions.

1.936.569 Form 4797 (2011)

18a

18b

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14

^{*} Data not shown because of the small number of sample returns on which it is based.

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184 201 Attachment Sequence No. 27

Department of the Treasury
Service (99)

► Attach to your tax return. ► See separate instructions.

Name(s) shown on return **Identifying number** Total Forms Filed = 2,944,607 Enter the gross proceeds from sales or exchanges reported to you for 2011 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft-Most Property Held More Than 1 Year (see instructions) (f) Cost or other (e) Depreciation (g) Gain or (loss) (a) Description (b) Date acquired (c) Date sold (d) Gross 2 allowed or basis, plus Subtract (f) from the allowable since improvements and (mo., day, yr.) sales price of property (mo., day, yr.) sum of (d) and (e) acquisition expense of sale 43,408,956 342,510 Gain, if any, from Form 4684, line 39. 3 Section 1231 gain from installment sales from Form 6252, line 26 or 37. 4,633,946 4 4 414,589 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . 5 5 19,966,042 6 Gain, if any, from line 32, from other than casualty or theft. 6

instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below. Nonrecaptured net section 1231 losses from prior years (see instructions)

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the

Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)

Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: .

23,752,322

9.773.903

68,766,043

7

8

9

Ordinary Gains and Losses (see instructions)

	_			,				
10	Ordinary gains and losses no	ot included on line	s 11 through 16 (ir	nclude property held	1 year or less):			
-								4,636,235
11	Loss, if any, from line 7						11	(27,365,730
12	Gain, if any, from line 7 or ar	mount from line 8,	if applicable .				12	2,246,486
13	Gain, if any, from line 31 .		13	6,682,303				
14	Net gain or (loss) from Form		14	-269,617				
15	Ordinary gain from installme						15	94,081
16	Ordinary gain or (loss) from						16	63,120
17							17	-13,913,122
18		Combine lines 10 through 16						
а	If the loss on line 11 includes	a loss from Form	4684, line 35, colun	nn (b)(ii), enter that pa	art of the loss here. E	nter the part		
	of the loss from income-prod	ducing property on	Schedule A (Form	1040), line 28, and t	he part of the loss fr	om property		
	used as an employee on Sche	edule A (Form 1040), line 23. Identify as	s from "Form 4797, lir	ne 18a." See instructi	ons	18a	*
b	Redetermine the gain or (los	s) on line 17 exclu	ding the loss, if an	y, on line 18a. Enter	here and on Form 1	040, line 14	18b	-13,913,122

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13086I

Form 4797 (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

Form 4797 (2011) Page **2**

These columns relate to the properties on lines 194 through 190. P O cross sales price Note: See line 1 before completing) 10 cost or other basis plus expense of sale. 21 cost or other basis plus expense of sale. 22 cost or other basis plus expense of sale. 23 depreciation (or depletion) allowed or allowable. 22 cost or other basis plus expense of sale. 24 cost or other basis plus expense of sale. 25 cost or other basis plus expense of sale. 26 cost or other basis plus expense of sale. 27 cost of the sale property. 28 cost or other basis plus expense of sale. 29 cost or other basis plus expense of sale. 20 cost or other basis plus expense of sale. 20 cost or other basis plus expense of sale. 21 cost or other basis plus expense of sale. 22 cost or other basis plus expense of sale. 22 cost or other basis plus expense of sale. 22 cost or other basis plus expense of sale. 23 cost or other basis plus expense of sale. 24 cost or other basis plus expense of sale. 25 cost or other basis plus expense of sale. 26 cost or other basis plus expense of sale. 26 do described a depreciation allowed or allowable from line 22. 25 do do described a depreciation after 1975 (see instructions) 26 cost or other days open plus plus plus plus plus plus plus plus	19	(a) Description of section 1245, 1250, 1252, 1254, or 1255	5 prope	rty:			(b) Date acque (mo., day,)		(c) Date sold (mo. day, yr.)
These columns relate to the properties on lines 194 through 190. These columns relate to the properties on lines 194 through 190. These columns relate to the properties on lines 194 through 190. These columns relate to the properties on lines 194 through 190. These columns relate to the properties on lines 20 and 100	Α								
These columns relate to the properties on lines 194 through 190. Property A Property B Property C Property C G Gross sales prose (Notes See line 1 Defore completing). 1 Gross sales prose (Notes See line 1 Defore completing). 2 Depreciation (or depletion) allowed or allowable. 3 Adjusted basis. Subtract line 23 from line 21. 2 Depreciation allowed or allowable from line 22. 3 Depreciation allowed or allowable from line 22. 4 Total gains. Subtract line 23 from line 23. 5 If section 1245 property: a Depreciation allowed or allowable from line 22. 4 Additional depreciation after 1975 (see instructions). 5 Applicable percentage multiplied by the smaller of line 24 or line 26s (see instructions). 5 Applicable percentage multiplied by the smaller of line 24 or line 26s (see instructions). 5 Subtract line 26s from line 24. It resident lental property or line 24 is not more than line 26s, sky lines 26d and 26e d. 4 Additional depreciation after 1969 and before 1976. 5 Enter the smaller of line 26c or 26d. 2 See 1 Section 291 amount (corporations only). 2 See 2 See 1 Section 291 amount (corporations only). 2 See 3	В								
These columns relate to the properties on lines 19A through 19D. These columns relate to the properties on lines 19A through 19D. Gross sales price (Note: See line 1 before completing). Gross sales price (Note: See line 1 before completing). Gross sales price (Note: See line 1 before completing). Gross sales price (Note: See line 1 before completing). Gross sales price (Note: See line 1 before completing). Gross sales price (Note: See line 1 before completing). Gross sales price (Note: See line 1 before completing). Gross sales price (Note: See line 1 before completing). Gross sales price (Note: See line 1 before completing). Gross sales price (Note: See line 1 before completing). Gross sales price (Note: See line 1 before completing). Gross sales price (Note: See line 1 before completing). Gross sales price (Note: See line 1 before completing). Gross sales price (Note: See line 1 before completing). Gross sales price (Note: See line 1 before completing). Gross sales price (Note: See line 2 before completing). Gross sales price (Note: See line 2 before completing). Gross sales price (Note: See line 2 before completing). Gross sales price (Note: See line 2 before completing). Gross sales price (Note: See line 2 before completing). Gross sales price (Note: See line 2 before completed for a partnership (or line 2 before 1 before completed for a partnership (or line 2 before 1 before completed for a partnership (or ther than an electrical gase partnership (or ther than an electrical gase partnership). Gross sales price (Note: See line 2 before completed for a partnership (or ther than an electrical gase partnership). Gross sales price (Note: See line 1 before completed for a partnership (or ther than an electrical gase partnership). Gross sales price (Note: See line 1 before completed for partnership (or there are not line 2 before completed price price price (Note: See line 1 before completed price price price price (Note: See line 1 before	С								
These columns relate to the properties on lines 18A through 19D. > Of cross sales price (Note: See line 1 before completing). 20 11 Cost or other basis plus expense of sale. 21 22 Depreciation (or depletion) allowed or allowable. 22 23 Adjusted basis. Subtract line 22 from line 21. 23 24 Total gain. Subtract line 23 from line 20. 24 25 If section 1246 property: 26 Estection 1246 property: 27 Adjusted basis. Subtract line 20 or 25a 28 Enter the smaller of line 24 or 25a 28 Additional depreciation after 1975 (see instructions) 28 Applicable property is disprised the depreciation was used, enter-0-on line 28g, except for a corporation subject to section 291. 28 Applicable property growth is disprised in depreciation was used, enter-0-on line 28g except for a corporation subject to section 291. 28 Applicable property growth is disprised for line 24 or line 26g (see instructions) 29 Applicable precentage multiplied by the smaller of line 24 or line 26g (see instructions) 29 Applicable precentage with 1980 and before 1976. 29 Enter the smaller of line 26g or 28d. 26d 29 Enter the smaller of line 26g or 28d. 26d 29 Add lines 25g, 25g, 25g, 25g, 25g, 25g, 25g, 25g,	D				1				
11 Cost or other basis plus expense of sale. 21 Depreciation (or depiction) allowed or allowable. 22 Depreciation (or depiction) allowed or allowable. 23 Adjusted basis. Subtract line 22 from line 21. 23 3		These columns relate to the properties on lines 19A through 19D	. ▶	Property A	Property	В	Property	С	Property D
22 Depreciation (or depletion) allowed or allowable. 23 Adjusted basis. Subtract line 22 from line 20. 24 Total gain. Subtract line 23 from line 20. 25 If section 1246 property: a Depreciation allowed or allowable from line 22. 25 Depreciation allowed or allowable from line 22. 26 Depreciation allowed or allowable from line 24. 26 Depreciation allowed from line 24. 26 Depreciation allowable processing see instructions. 27 Depreciation allowable from line 24. 27 Depreciation allowable from line 24. 28 Depreciation allowable in prior years. 28 Depreciation allowable in prior years. 28 Depreciation allowable in prior years. 29 Depreciation allowable in prior years. 20 Depreciation al	20	Gross sales price (Note: See line 1 before completing.) .	20						
Adjusted basis. Subtract line 23 from line 21. 23 Total gain. Subtract line 23 from line 20. 24 Total gain. Subtract line 23 from line 20. 24 Total gain. Subtract line 23 from line 20. 25 Besteven and a subtract line 24 or 25a. 25b Enter the smaller of line 24 or 25a. 25b Enter the smaller of line 24 or 25a. 25b Additional depreciation after 1975 (see instructions) 25a Additional depreciation after 1975 (see instructions) 26a Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions) 26b Cabbrata line 26a (see instructions) 26c Additional depreciation fine 24, 17 residential rental property or line 24 is not more than line 26a, skip lines 26d and 25e Additional depreciation after 1969 and before 1976. 26d Fisection 291 amount (corporations only) 26f Section 291 amount (corporations only) 27c If section 1282 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership lother than an elacing large partnership). 3 50l, water, and land clearing expenses 27c It section 1294 property: Inter the smaller of line 24 or 27b 27b 27c Inter the smaller of line 24 or 28a 28b 1.068 Enter the smaller of line 24 or 28a 28b 1.068 Enter the smaller of line 24 or 28a 28b 1.068 Enter the smaller of line 24 or 28a 28b 1.068 Enter the smaller of line 24 or 28a 28b 1.068 Enter the smaller of line 24 or 28a 28b 1.068 Enter the smaller of line 24 or 28a 28b 1.068 Enter the smaller of line 24 or 28a 28b 1.068 Enter the smaller of line 24 or 28a 28b 1.068 Enter the smaller of line 24 or 28a 28b 1.068 Enter the smaller of line 24 or 28a 28b 1.068 Enter the smaller of line 24 or 28a 28b 1.068 Enter the smaller of line 24 or 28a 28b 1.068 Enter the smaller of line 24 or 28a 28b 1.068 Enter the smaller of line 24 or 28a 28b 1.068 Enter the smaller of line 24 or 28a 28b 1.068 Enter the smaller of	21	·	-						
4 Total gain. Subtract line 23 from line 20		. , ,	-						
15 If section 1245 property: a Depreciation allowed or allowable from line 22	23	Adjusted basis. Subtract line 22 from line 21	23						
5 If section 1245 property: a Depreciation allowed or allowable from line 22	4	Total gain. Subtract line 23 from line 20	24						
b Enter the smaller of line 24 or 25a	25								
If section 1250 property: If straight line depreciation was used, enter 0- on line 26g, except for a corporation subject to section 291. A Additional depreciation after 1975 (see instructions) D Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions) D Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions) D Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions) D Applicable percentage multiplied by the smaller of line 26b or 26d Additional depreciation after 1969 and before 1976. Enter the smaller of line 26c or 26d 26e Enter the smaller of line 26c or 26d 26e J Section 291 amount (corporations only) 26f J Section 291 amount (corporations only) 26f J Section 291 amount (corporations only) 26f J Section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (lother than an electing large partnership). a Soil, water, and land clearing expenses 27a J Line 27a multiplied by applicable percentage (see instructions) Enter the smaller of line 24 or 27b 27c * If section 1254 property: I section 1254 property: I section 1255 property: I section 1256 (see instructions) 28a D Enter the smaller of line 24 or 28a 28b 1.068 D Enter the smaller of line 24 or 28a 28b 1.068 D Enter the smaller of line 24 or 29a (see instructions) 29a	а	Depreciation allowed or allowable from line 22	25a						
a Additional depreciation after 1975 (see instructions) b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions) c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 25e d Additional depreciation after 1969 and before 1976. 26d Enter the smaller of line 26c or 26d . 26d f Section 291 amount (corporations only) 26f g Add lines 26b, 26e, and 26f. 27 If section 292 property. Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership). a Soil, water, and land clearing expenses b Line 27a multiplied by applicable percentage (see instructions) c Enter the smaller of line 24 or 27b 27c 27a If the section 1254 property: a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions) b Enter the smaller of line 24 or 28a b Enter the smaller of line 24 or 28a b Enter the smaller of line 24 or 28a c Sab b Enter the smaller of line 24 or 28a c Sab c S	b	Enter the smaller of line 24 or 25a	25b	487,030					
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions) 26b 26c 3c Subtract line 26a from line 24 is not more than line 26a, skip lines 26d and 26e d Additional depreciation after 1969 and before 1976. e Enter the smaller of line 26c or 26d . 26d g Add lines 26b, 26e, and 26f. 7f If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership). a Soil, water, and land clearing expenses	26								
24 or line 26a (see instructions) C Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e d Additional depreciation after 1969 and before 1976. E Enter the smaller of line 26c or 26d	а	Additional depreciation after 1975 (see instructions) .	26a						
or line 24 is not more than line 26a, skip lines 26d and 26e d Additional depreciation after 1969 and before 1976. 26d 5 Enter the smaller of line 26c or 26d . 26e f Section 291 amount (corporations only) 27f 6 Section 291 amount (corporations only) 28f 29g 21f	b		26b						
e Enter the smaller of line 26c or 26d	С	1 1 7	26c						
f Section 291 amount (corporations only) g Add lines 26b, 26e, and 26f. 77 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership). a Soil, water, and land clearing expenses		•	26d						
g Add lines 26b, 26e, and 26f			-						
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership). a Soil, water, and land clearing expenses				44.557					
dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership). a Soil, water, and land clearing expenses	g		26g	11,557					
b Line 27a multiplied by applicable percentage (see instructions) c Enter the smaller of line 24 or 27b		dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).	272						
c Enter the smaller of line 24 or 27b									
If section 1254 property: a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions). b Enter the smaller of line 24 or 28a			-	*					
for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	-		2.0						
b Enter the smaller of line 24 or 28a	а	for development of mines and other natural deposits, mining exploration costs, and depletion (see	28a						
a Applicable percentage of payments excluded from income under section 126 (see instructions)	b	Enter the smaller of line 24 or 28a	28b	1,068					
income under section 126 (see instructions)	9	If section 1255 property:							
b Enter the smaller of line 24 or 29a (see instructions) .	d	., ,	29a						
Total gains for all properties. Add property columns A through D, line 24	b		-	*					
Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13				through D through	gh line 29b k	pefore	going to lin	ne 30.	
Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13									
Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	30	Total gains for all properties. Add property columns A thro	ugh D,	line 24				30	694,409
other than casualty or theft on Form 4797, line 6	31	Add property columns A through D, lines 25b, 26g, 27c, 26	8b, and	29b. Enter here an	d on line 13 .			31	498,661
(see instructions) (a) Section 179 (b) Section 280F(b)(2) 3 Section 179 expense deduction or depreciation allowable in prior years. 33 34 4 Recomputed depreciation (see instructions) 34 34	32	•	•		•		•	32	367,351
179 280F(b)(2) 33 Section 179 expense deduction or depreciation allowable in prior years	ar		9 and	280F(b)(2) Wh	en Busines	s Us	e Drops to	50%	or Less
Recomputed depreciation (see instructions)								on	(b) Section 280F(b)(2)
	3	Section 179 expense deduction or depreciation allowable	in prior	years		33			
	4	Recomputed depreciation (see instructions)				34			

^{*} Data not shown because of the small number of sample returns on which it is based.

Form 4797 (2011) Page 2 Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions) (b) Date acquired (c) Date sold (mo., 19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property: (mo., day, yr.) day, yr.) Α В С D Property A Property B Property C Property D These columns relate to the properties on lines 19A through 19D. ▶ 20 Gross sales price (Note: See line 1 before completing.) . 20 Cost or other basis plus expense of sale 21 21 22 22 Depreciation (or depletion) allowed or allowable. . . Adjusted basis. Subtract line 22 from line 21. . . . 23 23 24 Total gain. Subtract line 23 from line 20 25 If section 1245 property: a Depreciation allowed or allowable from line 22 . . . 25a 6,417,070 **b** Enter the **smaller** of line 24 or 25a . 25b 26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291. **a** Additional depreciation after 1975 (see instructions) 26a **b** Applicable percentage multiplied by the **smaller** of line 26b 24 or line 26a (see instructions) c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e 26c **d** Additional depreciation after 1969 and before 1976. 26d e Enter the smaller of line 26c or 26d . . . 26e f Section 291 amount (corporations only) . 26f 93,147 **g** Add lines 26b, 26e, and 26f. 26g If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership). a Soil, water, and land clearing expenses 27a **b** Line 27a multiplied by applicable percentage (see instructions) 27b * **c** Enter the **smaller** of line 24 or 27b 27c If section 1254 property: a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, exploration costs, and depletion (see 28a 145,132 **b** Enter the **smaller** of line 24 or 28a . 28b If section 1255 property: a Applicable percentage of payments excluded from income under section 126 (see instructions) . . . 29a **b** Enter the **smaller** of line 24 or 29a (see instructions) 29b Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30. 26.673.220 30 Total gains for all properties. Add property columns A through D, line 24 30 6,682,303 31 31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from 19,990,918 other than casualty or theft on Form 4797, line 6 Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

			(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33		
34	Recomputed depreciation (see instructions)	34		
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

125

Department of the Treasury Internal Revenue Service (99)

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor)) (Income not subject to self-employment tax)

► Attach to Form 1040 or Form 1040NR. ► See instructions.

OMB No. 1545-0074

2011

Attachment
Sequence No. 37

Name(s)	shown on tax return							Your soc	ial security number	
								Employer	ID number (EIN), if a	unv.
		Total	Forms Filed = 594	,208						
Α	Did you actively participate in th	e ope	ration of this farm	durin	na 2011 i	(see in	structions)?	:	· Yes [□ No
Part	Gross Farm Rental Inc	ome	- based on Pro	aucı	uon. in	Ciude	amounts converte	ed to cas	in or the equiva	uent.
1	Income from production of lives		1 1			s		1	272,686	
2a	Cooperative distributions (Form(0,310		2b Taxable amount	2b		
3a	Agricultural program payments (s				5,340		3b Taxable amount	3b	278,307	
4	Commodity Credit Corporation		·	tions):				*	
а	CCC loans reported under elect		1 1				4c Taxable amount	4a	•	
b	CCC loans forfeited				0		_	4c		
5	Crop insurance proceeds and for Amount received in 2011				s (see in: 1,914	Struction	ons): 5b Taxable amount	5b	40,776	
a c	If election to defer to 2012 is att					unt de	eferred from 2010	5d	40,770	
6	Other income, including federal							6	258,374	
7	Gross farm rental income. Ad							-		
-	total here and on Schedule E (Fe							7	550,167	
Dowl										
Part	II Expenses – Farm Rent	ai Pro	pperty. Do not i	nciu	de pers	onai o	or living expenses.			
8	Car and truck expenses (see				21		ion and profit-			
	Schedule F (Form 1040)					sharii	ng plans	21	*	
	instructions). Also attach Form 4562	8	57,999		22		or lease:			
9	Chemicals	9	78,774		а		cles, machinery, and			
10	Conservation expenses (see instructions)	40	6.959				oment (see uctions) . . .	00		
44	•	10	57,720		<u> </u>		•	22a 22b		
11 12	Custom hire (machine work) . Depreciation and section 179	11	37,720		b 23		r (land, animals, etc.) irs and maintenance	23	156,615	
12	expense deduction not				23	-	ls and plants	24	63,605	
	claimed elsewhere	12	192,766		25		is and plants ige and warehousing	25	00,000	
13	Employee benefit programs other		,		26		olies	26	102,028	
	than on line 21 (see Schedule F				27		S	27	388,080	
	(Form 1040) instructions)	13	*		28		es	28		
14	Feed	14	18,169		29		rinary, breeding,			
15	Fertilizers and lime	15	111,327		1	and r	medicine	29		
16	Freight and trucking	16			30		r expenses			
17	Gasoline, fuel, and oil	17	113,344			(spec	cify):			
18	Insurance (other than health).	18	252,028		а					
19	Interest:		44.007		b			30b		
a	Mortgage (paid to banks, etc.)	19a	44,987 30,452		C			30c		+
b	Other	19b	30,452		d			30d		
20	Labor hired (less employment credits) (see Schedule F (Form				e			30e 30f		
	1040) instructions)	20	23,716		g			30g		
31	Total expenses. Add lines 8 thr		,	ns)				31	470,668	
32	Net farm rental income or (loss								170,000	
	and on Schedule E (Form 1040),							32	555,047	
33	Did you receive an applicable su	ubsidy	in 2011? (see inst	tructi	ons) .			33	Yes No	•
34	If line 32 is a loss, check the box	x that	describes your inv	estm/	ent in th	is acti	vity) 34a	All investment is a	at risk.
	(see instructions)							34b	Some investment is n	ot at risk.
С	You may have to complete For		•				•			
	box you checked (see instruction									
	before going to Form 8582. In 6								440.470	
	(Form 1040), line 40	nond	eductible loss (+)/s	suspe	ended lo	ss carı	ryover(-) = 32,269	34c	118,476	

Form **4835**

Department of the Treasury Internal Revenue Service (99)

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)

► Attach to Form 1040 or Form 1040NR. ► See

► See instructions.

OMB No. 1545-0074

2011

Attachment
Sequence No. 37

Name(s)	shown on tax return							Your soc	ial security number	
								Employer	ID number (EIN), if	any
			Forms Filed = 59							
Α	Did you actively participate in th	e ope	ration of this farm	n durin	g 2011 ((see ins	structions)?		. 🗌 Yes	☐ No
Part	Gross Farm Rental Inc	ome-	-Based on Pro	oduct	i on. In	clude	amounts converte	ed to cas	sh or the equiva	alent.
1	Income from production of lives	tock,	produce, grains,	and ot	her crop	os		1	6,028,975	
2a	Cooperative distributions (Form(s) 109	9-PATR) 2a	61	7,584		2b Taxable amount	2b		
3a	Agricultural program payments (s	ee ins	tructions) 3a	95	0,179		3b Taxable amount	3b	809,103	
4	Commodity Credit Corporation (•	ctions)):					
а	CCC loans reported under elect	ion						4a	*	
b	CCC loans forfeited				0		4c Taxable amount	4c		
5	Crop insurance proceeds and fe					structic			050 505	
а	Amount received in 2011				3.759		5b Taxable amount		252,797	
C	If election to defer to 2012 is atta		-				ferred from 2010	5d 6	3,700,541	
6 7	Other income, including federal Gross farm rental income. Ad								3,700,341	
•	total here and on Schedule E (Fo								11,268,060	
									,	
Part	Expenses – Farm Rent	al Pro	operty. Do not	includ	de pers	onal o	r living expenses.			
8	Car and truck expenses (see				21		on and profit-			
	Schedule F (Form 1040)					sharin	ng plans	21	*	
	instructions). Also attach Form 4562	8	102,206		22	Rent o	or lease:			
9	Chemicals	9	202,444		а		les, machinery, and			
10	Conservation expenses (see		04.500				ment (see			
	instructions)	10	24,532				ctions)	22a		
11	Custom hire (machine work) .	11	156,099		b		(land, animals, etc.)	22b 23	408,032	
12	Depreciation and section 179 expense deduction not				23 24	-	rs and maintenance and plants	23	275,438	
	claimed elsewhere	12	1,174,886		25		ge and warehousing		270,100	
13	Employee benefit programs other	12	1,1111,000		26	-	lies	26	155,201	
	than on line 21 (see Schedule F				27		S	27	789,092	
	(Form 1040) instructions)	13	*		28		es	28		
14	Feed	14	21,725		29		nary, breeding,			
15	Fertilizers and lime	15	627,259			and m	nedicine	29		
16	Freight and trucking	16			30		expenses			
17	Gasoline, fuel, and oil	17	309,892			(speci	ity):			
18	Insurance (other than health).	18	374,637		a					
19	Interest: Mortgage (paid to banks, etc.)	19a	427,835		b			30b 30c		
a b	Other	19b	139,853		d			30d		
20	Labor hired (less employment	130	100,000		e			300		
20	credits) (see Schedule F (Form				f			30f		
	1040) instructions)	20	192,660		g			30g		
31	Total expenses. Add lines 8 thr	ough	30g (see instructi	ions)				31	6,640,948	
32	Net farm rental income or (loss	•					•			
	and on Schedule E (Form 1040),			-		_		32	4,627,112	
33	Did you receive an applicable su	-						33	☐ Yes ☐ No	
34	If line 32 is a loss, check the box				ent in th	iis activ	rity) 34a	All investment is	
	,				ا الاحتال		va a a valle C - L - L	∫ 34b	Some investment is	not at risk.
С	You may have to complete Fori box you checked (see instruction						•			
	before going to Form 8582. In a									
							yover(-) = 144,086	34c	592,925	
	· · · · · · · · · · · · · · · · · · ·	Horiu		, Juope		co carry	, 5 , 5 , 7 , 1 7 7 , 0 0 0	5	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	

* Data not shown because of the small number of sample returns on which it is based.

4952 orm

Investment Interest Expense Deduction

20**11**

OMB No. 1545-0191

Attachment Sequence No. **51**

Department of the Treasury Internal Revenue Service (99)

► Attach to your tax return.

Name(s	s) shown on return	Identi	fying number
	Total Forms Filed = 1,877,088		
Par	Total Investment Interest Expense		
1	Investment interest expense paid or accrued in 2011 (see instructions)	1	1,369,498
2	Disallowed investment interest expense from 2010 Form 4952, line 7	2	937,193
3	Total investment interest expense. Add lines 1 and 2	3	1,854,652
Part			
4a	Gross income from property held for investment (excluding any net		
	gain from the disposition of property held for investment) 4a 1,713,054		
b	Qualified dividends included on line 4a		
С	Subtract line 4b from line 4a	4c	1,636,049
d	Net gain from the disposition of property held for investment 4d 507,097		
е	Enter the smaller of line 4d or your net capital gain from the		
	disposition of property held for investment (see instructions) . 4e 456,846		
f	Subtract line 4e from line 4d	4f	217,000
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see		
	instructions)	4g	216,080
h	Investment income. Add lines 4c, 4f, and 4g	4h	1,668,145
5	Investment expenses (see instructions)	5	686,773
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0	6	1,478,614
Part	III Investment Interest Expense Deduction		
7	Disallowed investment interest expense to be carried forward to 2012. Subtract line 6 from		
	line 3. If zero or less, enter -0	7	1,036,436
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	1,456,178

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions Purpose of Form

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2011 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For more information, see Pub. 550, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust, you must file Form 4952 to claim a deduction for your investment interest expense.

Exception. You do not have to file Form 4952 if all of the following apply.

- Your investment income from interest and ordinary dividends minus any qualified dividends is more than your investment interest expense.
- You do not have any other deductible investment expenses.
- You do not have any carryover of disallowed investment interest expense from 2010.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different

rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See Pub. 535, Business Expenses.

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness. Investment interest expense is interest paid or accrued on a loan or part of a loan that is allocable to property held for investment (as defined on this page).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense does not include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any trade or business activity in which you do not materially participate and any rental activity. See the Instructions for Form 8582, Passive Activity Loss Limitations, for details.

- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

Property held for investment. Property held for investment includes property that produces income, not derived in the ordinary course of a trade or business, from interest, dividends, annuities, or royalties. It also includes property that produces gain or loss, not derived in the ordinary course of a trade or business, from the disposition of property that produces these types of income or is held for investment. However, it does not include an interest in a passive activity.

Exception. A working interest in an oil or gas property that you held directly or through an entity that did not limit your liability is property held for investment, but only if you did not materially participate in the activity.

Part II—Net Investment Income

Line 4a

Gross income from property held for investment includes income, unless derived in the ordinary course of a trade or business, from interest, ordinary dividends (except Alaska Permanent Fund dividends), annuities, and royalties. Include investment income

Form **4952**

Investment Interest Expense Deduction

201

Attachment Sequence No. **51**

OMB No. 1545-0191

Department of the Treasury

Service (99)

► Attach to your tax return.

Name(s	shown on return				Ident	ifying number	
	Total Forms Filed = 1,877,088						
Part	Total Investment Interest Expense						
1	Investment interest expense paid or accrued in 2011 (see instructions)				1	21,330,075	
2	Disallowed investment interest expense from 2010 Form 4952, line 7			. [2	28,907,105	
3	Total investment interest expense. Add lines 1 and 2			. [3	50,237,180	
Part	II Net Investment Income						
4a	Gross income from property held for investment (excluding any net						
	gain from the disposition of property held for investment)	4a	121,642,518				
b	Qualified dividends included on line 4a	4b	53,173,494				
С	Subtract line 4b from line 4a				4c	68,469,025	
d	Net gain from the disposition of property held for investment	4d	161,329,678				
е	Enter the smaller of line 4d or your net capital gain from the						
	disposition of property held for investment (see instructions) .	4e	145,824,904				
f	Subtract line 4e from line 4d			. [4f	15,504,774	
g	Enter the amount from lines 4b and 4e that you elect to include i	n inv	estment income ((see			
	instructions)			. [4g	3,366,497	
h	Investment income. Add lines 4c, 4f, and 4g			. [4h	87,340,296	
5	Investment expenses (see instructions)			. [5	15,427,658	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, e	nter -	-0		6	74,353,065	
Part	III Investment Interest Expense Deduction						
7	Disallowed investment interest expense to be carried forward to 2	012.	Subtract line 6 fr	om			
	line 3. If zero or less, enter -0			H	7	32,713,627	
8	Investment interest expense deduction. Enter the smaller of line 3	or 6.	See instructions .		8	17,523,553	

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions **Purpose of Form**

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2011 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For more information, see Pub. 550, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust, you must file Form 4952 to claim a deduction for your investment interest expense.

Exception. You do not have to file Form 4952 if all of the following apply.

- Your investment income from interest and ordinary dividends minus any qualified dividends is more than your investment interest expense.
- You do not have any other deductible investment expenses.
- · You do not have any carryover of disallowed investment interest expense from

Allocation of Interest **Expense**

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different

rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See Pub. 535, Business Expenses.

Specific Instructions

Part I—Total Investment Interest Expense

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness. Investment interest expense is interest paid or accrued on a loan or part of a loan that is allocable to property held for investment (as defined on this page).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense does not include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any trade or business activity in which you do not materially participate and any rental activity. See the Instructions for Form 8582, Passive Activity Loss Limitations,

- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

Property held for investment. Property held for investment includes property that produces income, not derived in the ordinary course of a trade or business, from interest, dividends, annuities, or royalties. It also includes property that produces gain or loss, not derived in the ordinary course of a trade or business, from the disposition of property that produces these types of income or is held for investment. However, it does not include an interest in a passive activity.

Exception. A working interest in an oil or gas property that you held directly or through an entity that did not limit your liability is property held for investment, but only if you did not materially participate in the activity.

Part II—Net Investment Income

Line 4a

Gross income from property held for investment includes income, unless derived in the ordinary course of a trade or business, from interest, ordinary dividends (except Alaska Permanent Fund dividends), annuities, and royalties. Include investment income

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4972**

Department of the Treasury Internal Revenue Service (99) **Tax on Lump-Sum Distributions**

(From Qualified Plans of Participants Born Before January 2, 1936)

► Attach to Form 1040, Form 1040NR, or Form 1041.

OMB No. 1545-0193

2011
Attachment
Sequence No. 28

Name of recipient of distribution

Total Forms Filed = 9,895

Identifying number

Part	Complete this part to see if you can use Form 4972				
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary e	mploye	е	Yes	No
	contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind		٦,		
	profit-sharing, or stock bonus)? If "No," do not use this form		1		
2	Did you roll over any part of the distribution? If "Yes," do not use this form		2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January	2, 1936′	? 3		
4	Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, a	and (c)			
	participant in the plan for at least 5 years before the year of the distribution?		4		
	If you answered "No" to both questions 3 and 4, do not use this form.				
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not form for a 2011 distribution from your own plan	use thi	s 5a		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Fo	orm 497	2		
	for a previous distribution received for that participant after 1986? If "Yes," do not use the form				
	distribution		5b		
Part	Complete this part to choose the 20% capital gain election (see instructions)				
6	Capital gain part from Form 1099-R, box 3	6	*		
7	Multiply line 6 by 20% (.20)	7			
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies.				
Part					
8	Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the				
	taxable amount from Form 1099-R, box 2a	8	8,893	,	
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 .	9	0		
10	Total taxable amount. Subtract line 9 from line 8	10	8,893		
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0	11	0		
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines				
	13 through 16, enter this amount on line 17, and go to line 18	12	8,893		
13	Multiply line 12 by 50% (.50), but do not enter more than \$10,000 13				
14	Subtract \$20,000 from line 12. If line 12 is				
	\$20,000 or less, enter -0				
15	Multiply line 14 by 20% (.20)	10	7 424		
16	Minimum distribution allowance. Subtract line 15 from line 13	16	7,431		
17	Subtract line 16 from line 12	17	0		
18 19	Federal estate tax attributable to lump-sum distribution	18 19			
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at	19			
20	least three places)				
21	Multiply line 16 by the decimal on line 20				
22	Subtract line 21 from line 11				
23	Multiply line 19 by 10% (.10)	23			
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	8,893		
25	Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on				
	line 29, and go to line 30	25			
26	Multiply line 22 by 10% (.10)				
27	Tax on amount on line 26. Use the Tax Rate Schedule in the				
	instructions				
28	Multiply line 27 by ten (10)	28	0.000	,	
29	Subtract line 28 from line 25. Multiple recipients, see instructions	29	8,893	3	
30	Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies ▶	30	9,895	5	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2011)

Form **4972**

Tax on Lump-Sum Distributions

(From Qualified Plans of Participants Born Before January 2, 1936)

► Attach to Form 1040, Form 1040NR, or Form 1041.

OMB No. 1545-0193

2011
Attachment
Sequence No. 28

Department of the Treasury Internal Revenue Service (99)

Name of recipient of distribution

Total Forms Filed = 9,895

Identifying number

Part	Complete this part to see if you can use Form 4972				
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary e	emplov	/ee	Yes	No
	contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind				
	profit-sharing, or stock bonus)? If "No," do not use this form		. 1		
2	Did you roll over any part of the distribution? If "Yes," do not use this form		. 2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January	2, 193	6? 3		
4	Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, a	and (c) a		
	participant in the plan for at least 5 years before the year of the distribution?		. 4		
	If you answered "No" to both questions 3 and 4, do not use this form.				
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not	t use t	his		
	form for a 2011 distribution from your own plan		. 5a		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Fo	orm 49	72		
	for a previous distribution received for that participant after 1986? If "Yes," do not use the form				
	distribution		. 5b		
Part			*		
6	Capital gain part from Form 1099-R, box 3	6			
7	Multiply line 6 by 20% (.20)	7			
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on				
Part l	Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies. Complete this part to choose the 10-year tax option (see instructions)				
8	Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a	8	319,35	ια	
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 .	9	0	9	
10	Total taxable amount. Subtract line 9 from line 8	10	319,35	a	
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0	11	0		
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines				
	13 through 16, enter this amount on line 17, and go to line 18	12	319,35	9	
13	Multiply line 12 by 50% (.50), but do not enter more than \$10,000 13				
14	Subtract \$20,000 from line 12. If line 12 is				
	\$20,000 or less, enter -0				
15	Multiply line 14 by 20% (.20)				
16	Minimum distribution allowance. Subtract line 15 from line 13	16	35,58	0	
17	Subtract line 16 from line 12	17			
18	Federal estate tax attributable to lump-sum distribution	18	0		
19	Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	19			
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at				
	least three places)				
21	Multiply line 16 by the decimal on line 20				
22	Subtract line 21 from line 11				
23	Multiply line 19 by 10% (.10)	23	0.005		
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	3,905	1	
25	Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on	05			
06	line 29, and go to line 30	25			
26	Multiply line 22 by 10% (.10)				
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions				
28	Multiply line 27 by ten (10)	28			
29	Subtract line 28 from line 25. Multiple recipients, see instructions	29	39,04	8	
30	Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form		,		
	1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies	30	41,68	3	

Form **5329**

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

OMB No. 1545-0074

2011

Department of the Treasury Internal Revenue Service (99 ► Attach to Form 1040 or Form 1040NR.

► See separate instructions

Attachment Sequence No. 2

internai	Revenue Service (99)	See separate instructions.		Sequence No. 4	29
Name o	•	x. If married filing jointly, see instructions.	Your so	cial security numb	er
		Forms Filed = 2,204,937			
	Your Address Only	Home address (number and street), or P.O. box if mail is not delivered to your home		Apt. no.	
	Are Filing This				
	by Itself and Not Your Tax Return	City, town or post office, state, and ZIP code	If this is	an amended	
with	rour rax Return y		return,	check here ►	Ш
		0% tax on early distributions, you may be able to report this tax direct			58, or
		ng Form 5329. See the instructions for Form 1040, line 58, or for Form 10)40NR,	line 56.	
Pai		Early Distributions			
	modified endowment co	bu took a taxable distribution before you reached age 59% from a qualified retire ontract (unless you are reporting this tax directly on Form 1040 or Form 1040NR-o indicate that you qualify for an exception to the additional tax on early districtions).	-see abo	ove). You may als	so have
1	Early distributions included	d in income. For Roth IRA distributions, see instructions	1	1,671,414	
2	Early distributions included	d on line 1 that are not subject to the additional tax (see instructions).			
	Enter the appropriate exce	eption number from the instructions:	2	649,615	
3	Amount subject to addition	nal tax. Subtract line 2 from line 1	3	1,244,696	
4	Additional tax. Enter 109	% (.10) of line 3. Include this amount on Form 1040, line 58, or Form			
	1040NR, line 56		4	1,232,500	
	, ,	amount on line 3 was a distribution from a SIMPLE IRA, you may have bunt on line 4 instead of 10% (see instructions).			
Par		Certain Distributions From Education Accounts			
		f you included an amount in income, on Form 1040 or Form 1040NF	R line :	21 from a Co	verdell
	•	count (ESA) or a qualified tuition program (QTP).	.,	,	
5	_	come from Coverdell ESAs and QTPs	5	130,347	
6		ine 5 that are not subject to the additional tax (see instructions)	6	100,041	
7		nal tax. Subtract line 6 from line 5	7	93,450	
8	•	0) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	8	88,410	
Par	III Additional Tax on	Excess Contributions to Traditional IRAs			
		you contributed more to your traditional IRAs for 2011 than is allowab	le or vo	ou had an amo	unt on
	line 17 of your 2010 F	· ·	,.		
9		utions from line 16 of your 2010 Form 5329 (see instructions). If zero, go			
			9		1
10	If your traditional IRA	contributions for 2011 are less than your			
	-	bution, see instructions. Otherwise, enter -0- 10			
11	2011 traditional IRA distrib	outions included in income (see instructions) . 11			
12	2011 distributions of prior	year excess contributions (see instructions) . 12			
13	Add lines 10, 11, and 12 .		13		
14	Prior year excess contribu	tions. Subtract line 13 from line 9. If zero or less, enter -0	14		
15	Excess contributions for 2	011 (see instructions)	15		
16	Total excess contributions	. Add lines 14 and 15	16	27,757	
17	Additional tax. Enter 6% (.06)	of the smaller of line 16 or the value of your traditional IRAs on December 31, 2011			
		nade in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56.	17	19,368	
Par	IV Additional Tax on	Excess Contributions to Roth IRAs			
		you contributed more to your Roth IRAs for 2011 than is allowable or you	ou had a	an amount on I	line 25
	of your 2010 Form 53				
18	Enter your excess contribution	ons from line 24 of your 2010 Form 5329 (see instructions). If zero, go to line 23	18	39,169	
19		tions for 2011 are less than your maximum			
		e instructions. Otherwise, enter -0 19			
20		ur Roth IRAs (see instructions) 20 11,812			
21			21		
22	Prior year excess contribu	tions. Subtract line 21 from line 18. If zero or less, enter -0	22		
23		011 (see instructions)	23	26,847	
24		Add lines 22 and 23	24	46,157	
25		of the smaller of line 24 or the value of your Roth IRAs on December 31, 2011 nade in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56.	25	41,875	

5329

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) ▶ Attach to Form 1040 or Form 1040NR. ► See separate instructions.

Attachment

Sequence No. 29 Name of individual subject to additional tax. If married filing jointly, see instructions. Your social security number Total Forms Filed = 2,204,937 Home address (number and street), or P.O. box if mail is not delivered to your home Apt. no. Fill in Your Address Only If You Are Filing This Form by Itself and Not City, town or post office, state, and ZIP code If this is an amended With Your Tax Return return, check here ▶ If you only owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 56, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 56. Part I Additional Tax on Early Distributions Complete this part if you took a taxable distribution before you reached age 591/2 from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions). Early distributions included in income. For Roth IRA distributions, see instructions 1 22,293,534 2 Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: 2 7.179.766 3 3 15.113.768 Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 4 1.517.325 Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions). Part II **Additional Tax on Certain Distributions From Education Accounts** Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). Distributions included in income from Coverdell ESAs and QTPs 5 5 196,362 6 Distributions included on line 5 that are not subject to the additional tax (see instructions) . 6 Amount subject to additional tax. Subtract line 6 from line 5 7 124,102 Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56 8 12.410 **Additional Tax on Excess Contributions to Traditional IRAs** Part III Complete this part if you contributed more to your traditional IRAs for 2011 than is allowable or you had an amount on line 17 of your 2010 Form 5329. Enter your excess contributions from line 16 of your 2010 Form 5329 (see instructions). If zero, go 9 9 If your traditional IRA contributions for 2011 are less than your 10 maximum allowable contribution, see instructions. Otherwise, enter -0-10 11 2011 traditional IRA distributions included in income (see instructions) . 11 12 2011 distributions of prior year excess contributions (see instructions) . 12 13 13 14 Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- 14 15 15 16 16 186,646 Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2011 17 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56. 5,244 Part IV **Additional Tax on Excess Contributions to Roth IRAs** Complete this part if you contributed more to your Roth IRAs for 2011 than is allowable or you had an amount on line 25 of your 2010 Form 5329. 18 Enter your excess contributions from line 24 of your 2010 Form 5329 (see instructions). If zero, go to line 23 18 126,703 If your Roth IRA contributions for 2011 are less than your maximum 19 allowable contribution, see instructions. Otherwise, enter -0- 20 2011 distributions from your Roth IRAs (see instructions) 41.420 21 21 22 Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-. 22 23 Excess contributions for 2011 (see instructions) 23 78,401 24 24 147,166 Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2011 25 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56.

Form 5329 (2011) Page **2**

Par		Complete this	part if the contribution	ributions to Coverdell ESA ns to your Coverdell ESAs for 2		nore than is a	allowable o	r you had an a	mount
			our 2010 Form 5329.	, , , , , , , , , , , , , , , , , , ,	\ 16		04 00		
26				f your 2010 Form 5329 (see instr	uctions). If z	ero, go to line	31 26		
27				as for 2011 were less than the ructions. Otherwise, enter -0-	27				
28			·	As (see instructions)					
29		lines 27 and 28					. 29		
30				line 29 from line 26. If zero or le					
31				tions)					
32			·	nd 31				*	
33	Addit	tional tax. Ent	er 6% (.06) of the sm	naller of line 32 or the value of	of your Cov	erdell ESAs	on		
	Dece	mber 31, 2011	1 (including 2011 con	tributions made in 2012). Incl	ude this a	mount on Fo	rm		
	1040,	, line 58, or For	rm 1040NR, line 56 .	<u> </u>			. 33	0	
Part		Complete this		ributions to Archer MSAs aployer contributed more to your properties of the propert	our Archer	MSAs for 20 ⁻	11 than is a	allowable or yo	ou hac
34	Enter	the excess cont	tributions from line 40 of	your 2010 Form 5329 (see instru	ctions). If ze	ero, go to line 3	39 34		
35				s for 2011 are less than the					
				ructions. Otherwise, enter -0-	35				
36			•	from Form 8853, line 8					
37		lines 35 and 36							
38		•		line 37 from line 34. If zero or le			-		-
39			•	etions)				0.000	
40				nd 39				8,882	
41				naller of line 40 or the value tributions made in 2012). Incl					
								7,406	
42		Complete this allowable or yo	part if you, someone ou had an amount on l	ributions to Health Saving on your behalf, or your emp ine 49 of your 2010 Form 5329 8 of your 2010 Form 5329. If zo	loyer contr I.	ibuted more		SAs for 2011 t	han is
43				1 are less than the maximum	1				
				therwise, enter -0					
44	2011	distributions fr	rom your HSAs from F	orm 8889, line 16	44				
45	Add I	lines 43 and 44					. 45		
46		•		line 45 from line 42. If zero or le	ess, enter -	0			
47			s for 2011 (see instruc	•			. 47		
48				nd 47				243,304	
49				of line 48 or the value of your laude this amount on Form 1040, line				450.544	
Dart				mulation in Qualified Reti				152,541	
ıaıı				eive the minimum required dist				ent plan.	
50			<u> </u>	ee instructions)				<u> </u>	
51		•	•	I					
52		•	•	s, enter -0			-	15,658	
53	Additi	ional tax. Enter (50% (.50) of line 52. Inclu	ide this amount on Form 1040, line	58, or Form	n 1040NR, line	56 53	15,658	
Are Fi	ling Tl	Only If You his Form by ot With Your	knowledge and belief, it is preparer has any knowledg	r, I declare that I have examined this true, correct, and complete. Declaration e.	n of preparer (other than taxpa	yer) is based o	s, and to the bes	st of my of which
		Print/Type pres	Your signature	Prenarer's signature	n	ate	рате Т	PTIN	
Paid		Print/Type prepar	rer s name	Preparer's signature	ا ا	ate	Check	if FIIN	
Prep	arer					<u> </u>	self-employ	red	
Prep Use	arer Only	Firm's name ► Firm's address ►				Firm	self-employ 's EIN ▶	red	

Form **5329** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

Form 5329 (2011) Page **2**

Par	ŧν	Additional Tax on Excess Contributions to Coverdell ESAs			
		Complete this part if the contributions to your Coverdell ESAs for 2011 were more than is allo on line 33 of your 2010 Form 5329.	wable o	r you had an a	ımount
26	Enter	the excess contributions from line 32 of your 2010 Form 5329 (see instructions). If zero, go to line 31	26		
		contributions to your Coverdell ESAs for 2011 were less than the	20		
27		mum allowable contribution, see instructions. Otherwise, enter -0-			
20		distributions from your Coverdell ESAs (see instructions) 28	+		
28			- 20		
29		ines 27 and 28	29		
30		year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0			
31		ss contributions for 2011 (see instructions)		*	
32		excess contributions. Add lines 30 and 31		*	
33		tional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on			
		mber 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form			
Dowl	1040	line 58, or Form 1040NR, line 56	33	0	
Part	VI	Additional Tax on Excess Contributions to Archer MSAs		-11	
		Complete this part if you or your employer contributed more to your Archer MSAs for 2011 an amount on line 41 of your 2010 Form 5329.	tnan is a	allowable or yo	ou nad
34	Enter	the excess contributions from line 40 of your 2010 Form 5329 (see instructions). If zero, go to line 39	34		
35		contributions to your Archer MSAs for 2011 are less than the			
	maxii	mum allowable contribution, see instructions. Otherwise, enter -0-			
36	2011	distributions from your Archer MSAs from Form 8853, line 8 36			
37	Add I	ines 35 and 36	37		
38	Prior	year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0	38		
39	Exce	ss contributions for 2011 (see instructions)	39		
40	Total	excess contributions. Add lines 38 and 39	40	22,833	
41	Addi	tional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on			
		mber 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form			
	1040	, line 58, or Form 1040NR, line 56	41	404	
Part	VII	Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)			
		Complete this part if you, someone on your behalf, or your employer contributed more to allowable or you had an amount on line 49 of your 2010 Form 5329.	your HS	3As for 2011 t	than is
42	Enter	the excess contributions from line 48 of your 2010 Form 5329. If zero, go to line 47 $$. $$.	42		
43	If the	contributions to your HSAs for 2011 are less than the maximum			
	allow	able contribution, see instructions. Otherwise, enter -0 43			
44	2011	distributions from your HSAs from Form 8889, line 16 44			
45	Add I	ines 43 and 44	45		
46	Prior	year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0	46		
47	Exce	ss contributions for 2011 (see instructions)	47		
48	Total	excess contributions. Add lines 46 and 47	48	381,777	
49	Addit	onal tax. Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2011			
		ling 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	49	9,788	
Part	VIII	Additional Tax on Excess Accumulation in Qualified Retirement Plans (Includin			
		Complete this part if you did not receive the minimum required distribution from your qualified		ent plan.	
50		num required distribution for 2011 (see instructions)	50		
51		unt actually distributed to you in 2011	51		
52	Subti	ract line 51 from line 50. If zero or less, enter -0	52	48.223	
		ional tax. Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	53	24,114	
53				· · · · · · · · · · · · · · · · · · ·	-t -f
Sign I Are Fi	Addit Here C ling T and N	Under penalties of perjury, I declare that I have examined this form, including accompanying a knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) of With Your Under penalties of perjury, I declare that I have examined this form, including accompanying a knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) of With Your	attachment is based o	ts, and to the bes	st of my of which
Sign I Are Fi Itself	Addit Here C ling T and N	Under penalties of perjury, I declare that I have examined this form, including accompanying a knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) of With Your Your signature	attachment is based o	ts, and to the bes	st of my of which
Sign H Are Fi Itself Tax R	Addit Here C ling T and N eturn	Under penalties of perjury, I declare that I have examined this form, including accompanying a knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) of With Your Print/Type preparer's name	attachment is based	ts, and to the beson all information of	st of my of which
Sign I Are Fi Itself : Tax R	Addit Here C ling T and N eturn	Under penalties of perjury, I declare that I have examined this form, including accompanying a knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) of With Your Print/Type preparer's name	attachment is based of	ts, and to the beson all information of	st of my of which

Form **5329** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

(Rev. December 2011) Department of the Treasury Internal Revenue Service

First-Time Homebuyer Credit and Repayment of the Credit

► Attach to your 2010 or 2011 Form 1040, Form 1040NR, or Form 1040X. ► See separate instructions.

OMB No. 1545-0074

Attachment Sequence No. 58

Note. Skip this page and complete page 2 if you are only filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008, 2009, or 2010, and/or (2) repay the credit.

ivame(s	Total Forms Filed = 202,437	Your socia	security number	
Part	General Information			
Α	Address of home qualifying for the credit (if different from the address shown on page 1 of Form 1	040 or Fo	orm 1040X)	
В	Date purchased (MM/DD/YYYY) (see instructions)	. •		
С	If the date purchased is after April 30, 2011, and before July 1, 2011, did you enter into a bin 2011, to purchase the home before July 1, 2011?	ding con	tract before N	Лау 1,
	Yes. Go to line D. See instructions for documentation to be attached.No. You cannot claim the credit. Do not file Form 5405.			
D	Were you (or your spouse if married) on qualified official extended duty outside the United States f period beginning after December 31, 2008, and ending before May 1, 2010, as a member of the uservice, or an employee of the intelligence community?			
	Yes. Go to line E.			
	No. You cannot claim the credit. Do not file Form 5405.			
E	Did you purchase the home from a related person or a person related to your spouse (see instruction No. Go to line F.	ions)?		
	Yes. You cannot claim the credit. Do not file Form 5405.			
F				
Part				_
1	Enter the purchase price of the new home (see instructions)	1	19,284	
2	Multiply line 1 by 10% (.10) and enter the result here	2	19,284	
3	If you qualify for the credit as (check the applicable box):			
	A first-time homebuyer, enter \$8,000 (\$4,000 if married filing separately). A first-time homebuyer is an individual (and that individual's spouse if married) who has not owned another main home during the 3-year period ending on the purchase date and meets other requirements discussed in the instructions.	3	19,284	0
	A long-time resident, enter \$6,500 (\$3,250 if married filing separately). A long-time resident is an individual (and that individual's spouse if married) who has owned and used the same home as that individual's main home for any 5-consecutive-year period during the 8-year period ending on the purchase date of the new main home and meets other requirements discussed in the instructions. See instructions for documentation to be attached.		10,201	
4	Enter the smaller of line 2 or line 3. But: (a) if married filing separately, enter the smaller of line 3 or your share of the amount on line 2 (see instructions); or (b) if someone other than your spouse also purchased an interest in the home, enter the smaller of your share of the amount on line 3 or you share of the amount on line 2 (see instructions))	20,277	
5	Enter your modified adjusted gross income (see instructions)		· · · · · · · · · · · · · · · · · · ·	
6	Enter \$125,000 (\$225,000 if married filing jointly)	6		
7	Is line 5 more than line 6?			
•	No. Skip lines 7 and 8. Enter -0- on line 9 and go to line 10.			
	Yes. Subtract line 6 from line 5 and enter the result. If the result is \$20,000 or more, stop here.			
	You cannot take the credit. Otherwise, go to line 8	7		
8	Divide line 7 by \$20,000 and enter the result as a decimal (rounded to at least three places)	8		
9	Multiply line 4 by line 8	9	*	
10	Subtract line 9 from line 4 and enter the result. This is your credit. Also enter this amount on you 2010 or 2011 Form 1040, line 67, or the appropriate line in the "Payments" section of Form 1040X		16,209	
Λ	You must attach a copy of the properly executed settlement statement (or similar docum	nentation) used to	

complete the purchase (see instructions).

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11880I

Form **5405** (Rev. 12-2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

Form **5405** (Rev. December 2011)

Department of the Treasury

Internal Revenue Service

First-Time Homebuyer Credit and Repayment of the Credit

► Attach to your 2010 or 2011 Form 1040, Form 1040NR, or Form 1040X. ► See separate instructions. OMB No. 1545-0074

Attachment Sequence No. **58**

Note. Skip this page and complete page 2 if you are only filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008, 2009, or 2010, and/or (2) repay the credit.

vame(s)	Total Forms Filed = 202,437	Your soc	ai security number	
Part	General Information			
Α	Address of home qualifying for the credit (if different from the address shown on page 1 of Form 1	040 or I	Form 1040X)	
В	Date purchased (MM/DD/YYYY) (see instructions)	•	•	
С	If the date purchased is after April 30, 2011, and before July 1, 2011, did you enter into a bir	nding co	ontract before M	1ay 1,
	2011, to purchase the home before July 1, 2011? Yes. Go to line D. See instructions for documentation to be attached.			
	No. You cannot claim the credit. Do not file Form 5405.			
D	Were you (or your spouse if married) on qualified official extended duty outside the United States period beginning after December 31, 2008, and ending before May 1, 2010, as a member of the Service, or an employee of the intelligence community?			
	Yes. Go to line E.			
	No. You cannot claim the credit. Do not file Form 5405.			
Е	Did you purchase the home from a related person or a person related to your spouse (see instruct	ions)?		
	No. Go to line F.☐ Yes. You cannot claim the credit. Do not file Form 5405.			
F				
Part		<u> </u>		
1	Enter the purchase price of the new home (see instructions)	. 1	3,768,185	
2	Multiply line 1 by 10% (.10) and enter the result here	. 2	376,819	
3	If you qualify for the credit as (check the applicable box):			
	A first-time homebuyer, enter \$8,000 (\$4,000 if married filing separately). A first-time homebuyer is an individual (and that individual's spouse if married) who has not owned another main home during the 3-year period ending on the purchase date and meets other requirements discussed in the instructions.	3	143,280	
	A long-time resident, enter \$6,500 (\$3,250 if married filing separately). A long-time resident is an individual (and that individual's spouse if married) who has owned and used the same home as that individual's main home for any 5-consecutive-year period during the 8-year period ending on the purchase date of the new main home and meets other requirements discussed in the instructions. See instructions for documentation to be attached.			
4	Enter the smaller of line 2 or line 3. But: (a) if married filing separately, enter the smaller of line 3 or your share of the amount on line 2 (see instructions); or (b) if someone other than your spouse also purchased an interest in the home, enter the smaller of your share of the amount on line 3 or you	0		
	share of the amount on line 2 (see instructions)	. 4	133,150	
5	Enter your modified adjusted gross income (see instructions)			-
6	Enter \$125,000 (\$225,000 if married filing jointly)	. 6		-
′	Is line 5 more than line 6? No. Skip lines 7 and 8. Enter -0- on line 9 and go to line 10.			
	Yes. Subtract line 6 from line 5 and enter the result. If the result is \$20,000 or more, stop here.			
	You cannot take the credit. Otherwise, go to line 8	. 7		
8	Divide line 7 by \$20,000 and enter the result as a decimal (rounded to at least three places) .			
9	Multiply line 4 by line 8	. 9	*	
10	Subtract line 9 from line 4 and enter the result. This is your credit. Also enter this amount on you 2010 or 2011 Form 1040, line 67, or the appropriate line in the "Payments" section of Form 1040.		117,834	
A	You must attach a copy of the properly executed settlement statement (or similar docur	nentatio	n) used to	

For Paperwork Reduction Act Notice, see your tax return instructions.

complete the purchase (see instructions).

Cat. No. 11880I

Form **5405** (Rev. 12-2011)

Form 5405 (Rev. 12-2011)

Note. Skip this page if you are not filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008, 2009, or 2010, and/or (2) repay the credit. Your social security number Disposition or Change in Use of Main Home for Which the Credit Was Claimed Part III Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the 12 I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here. Check the box below that applies to you. See the instructions for the definition of "related person." 13 ☐ I sold (including through foreclosure) the home to a person who is not related to me and had a gain on the sale (as figured in Part V below). Go to Part IV below. I sold (including through foreclosure) the home to a person who is not related to me and did not have a gain on the sale (as figured in Part V below). No repayment of the credit is required. Stop here. I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part IV below. ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part IV below. ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ▶ The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here. My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see instructions). ☐ My home was destroyed, condemned, or sold under threat of condemnation and I did not have a gain (see instructions). The taxpayer who claimed the credit died in 2011. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2011 with the deceased taxpayer, see instructions. Otherwise, stop here. Repayment of Credit Claimed for 2008, 2009, or 2010 Part IV Enter the amount of the credit you claimed on Form 5405 for 2008, 2009, or 2010. See instructions if 14 you filed a joint return for the year you claimed the credit or you checked the box on line 13f or 13g 14 127,004 If you purchased the home in 2008, enter the amount of the credit you repaid with your 2010 15 15 91.309 Subtract line 15 from line 14. If you checked the box on line 13f or 13g, see instructions. If you 16 checked the box on line 13a, go to line 17. Otherwise, skip line 17 and go to line 18 16 122,106 9,436 Enter the gain on the disposition of your main home (from line 25 below) 17 17 Amount of the credit to be repaid. See instructions 144,702 18 18 Next: Enter the amount from line 18 on your 2011 Form 1040, line 59b, or Form 1040NR, line 58b. Form 5405 Gain or (Loss) Worksheet Part V Note: Complete this part only if your home was destroyed or you sold your home to someone who is not related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 19, 20, and 22. But if you sold your home through condemnation, see chapter 1 in Pub. 544, Sales and Other Dispositions of Assets, for information on what to enter on lines 19 and 20. 19 Selling price of home, insurance proceeds, or gross condemnation award 19 25.348 20 Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) 20 15.050 Subtract line 20 from line 19. This is the amount realized on the sale of the home 25,348 21 21 25,348 22 Adjusted basis of home sold (from line 13 of Worksheet 1 in Pub. 523) 22 Enter the first-time homebuyer credit claimed on Form 5405 minus the amount you repaid with 23 23 26.360 Subtract line 23 from line 22. This is the adjusted basis for purposes of repaying the credit . . . 24 24 26,360 25 Subtract line 24 from line 21 25,363 • If line 25 is more than -0-, you have a gain. Check the box on line 13a and complete Part IV. However, check the box on line 13f (instead of the box on line 13a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part IV if you purchased the home in 2008 or you purchased the home in 2009 and the event occurred in 2009. • If line 25 is -0- or less, check the box on line 13b of Form 5405. However, if your home was

destroyed or you sold the home through condemnation or under threat of condemnation, check

the box on line 13g instead. You do not have to repay the credit.

Form 5405 (Rev. 12-2011)

Note. Skip this page if you are not filing this form to (1) report a disposition or change in use of your main home for which you

claimed the credit in 2008, 2009, or 2010, and/or (2) repay the credit. Your social security number Disposition or Change in Use of Main Home for Which the Credit Was Claimed Part III Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the 12 I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here. Check the box below that applies to you. See the instructions for the definition of "related person." 13 ☐ I sold (including through foreclosure) the home to a person who is not related to me and had a gain on the sale (as figured in Part V below). Go to Part IV below. I sold (including through foreclosure) the home to a person who is not related to me and did not have a gain on the sale (as figured in Part V below). No repayment of the credit is required. Stop here. ☐ I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part IV below. ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part IV below. ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ▶ The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here. f My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see instructions). ☐ My home was destroyed, condemned, or sold under threat of condemnation and I did not have a gain (see instructions). The taxpayer who claimed the credit died in 2011. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2011 with the deceased taxpayer, see instructions. Otherwise, stop here. Repayment of Credit Claimed for 2008, 2009, or 2010 Part IV Enter the amount of the credit you claimed on Form 5405 for 2008, 2009, or 2010. See instructions if 14 you filed a joint return for the year you claimed the credit or you checked the box on line 13f or 13g 14 868,899 If you purchased the home in 2008, enter the amount of the credit you repaid with your 2010 15 15 43,172 Subtract line 15 from line 14. If you checked the box on line 13f or 13g, see instructions. If you 16 checked the box on line 13a, go to line 17. Otherwise, skip line 17 and go to line 18 16 792.738 Enter the gain on the disposition of your main home (from line 25 below) 17 89,445 17 187,741 18 18 Next: Enter the amount from line 18 on your 2011 Form 1040, line 59b, or Form 1040NR, line 58b. Form 5405 Gain or (Loss) Worksheet Note: Complete this part only if your home was destroyed or you sold your home to someone who is not related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 19, 20, and 22. But if you sold your home through condemnation, see chapter 1 in Pub. 544, Sales and Other Dispositions of Assets, for information on what to enter on lines 19 and 20. 19 Selling price of home, insurance proceeds, or gross condemnation award 19 4.075.845 20 Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) 20 138.489 Subtract line 20 from line 19. This is the amount realized on the sale of the home 21 3,937,355 21 4,368,649 22 Adjusted basis of home sold (from line 13 of Worksheet 1 in Pub. 523) 22 Enter the first-time homebuyer credit claimed on Form 5405 minus the amount you repaid with 23 23 171,877 Subtract line 23 from line 22. This is the adjusted basis for purposes of repaying the credit . . . 24 24 4,196,772 -259,417 25 Subtract line 24 from line 21 • If line 25 is more than -0-, you have a gain. Check the box on line 13a and complete Part IV. However, check the box on line 13f (instead of the box on line 13a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part IV if you purchased the home in 2008 or you purchased the home in 2009 and the event occurred in 2009. • If line 25 is -0- or less, check the box on line 13b of Form 5405. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 13g instead. You do not have to repay the credit.

5695 **5**

Department of the Treasury Internal Revenue Service

Residential Energy Credits

► See instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2011
Attachment
Sequence No. 158

Name(s) shown on return Your social security number Total Forms Filed = 3.885.773 **Nonbusiness Energy Property Credit** Were the qualified energy efficiency improvements or residential energy property costs for your Yes Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I. **b** Print the complete address of the main home where you made the qualifying improvements. Caution: You can only have one main home at a time. Number and street Unit No. City, State, and ZIP code **c** Were any of these improvements related to the construction of this main home? 1c Yes ☐ No Caution: If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home. Lifetime limitation. Amounts claimed in 2006, 2007, 2009, and 2010. 2 31.930 Amount, if any, from line 12 of your 2006 Form 5695. Amount, if any, from line 15 of your 2007 Form 5695. 2b 28,914 Amount, if any, from line 11 of your 2009 Form 5695 125,644 Amount, if any, from line 11 of your 2010 Form 5695. 2d 486,422 Add lines 2a through 2d. If \$500 or more, stop; you cannot take the nonbusiness energy property credit 633.793 2e Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions). Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC За 1,079,190 910,617 Exterior doors that meet or exceed the Energy Star program requirements 3b Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed 3с 313,510 d Exterior windows and skylights that meet or exceed the Energy Star 981,419 3d Maximum amount of cost on which the credit can be figured If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, or 2010, enter the amount from the Window Expense Worksheet (see 3f 167,068 3g 973,539 3h 4 4 2.419.319 5 5 2,419,319 Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions). 568,454 Energy-efficient building property. Do not enter more than \$300 6a Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150 . . . 6b 832.628 Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50. 6c 143,304 7 7 1.340.605 8 3,431,952 8 9 Maximum credit amount. (If you jointly occupied the home, see instructions) 9 10 10 11 Subtract line 10 from line 9. If zero or less, stop; you cannot take the nonbusiness energy property credit. 11 3.552.202 3.431.810 12 12 13 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions) 13 Nonbusiness energy property credit. Enter the smaller of line 12 or line 13. Also include this 14 amount on Form 1040, line 52, or Form 1040NR, line 49 14 3,415,097

5695

Department of the Treasury Internal Revenue Service Name(s) shown on return

Residential Energy Credits

► See instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2011 Attachment Sequence No. 158

Your social security number

Total Forms Filed = 3.885.773 **Nonbusiness Energy Property Credit** Part I Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) Yes Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I. **b** Print the complete address of the main home where you made the qualifying improvements. Caution: You can only have one main home at a time. Number and street Unit No. City, State, and ZIP code **c** Were any of these improvements related to the construction of this main home? 1c ☐ Yes No Caution: If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home. Lifetime limitation. Amounts claimed in 2006, 2007, 2009, and 2010. 2 Amount, if any, from line 12 of your 2006 Form 5695. 9.142 Amount, if any, from line 15 of your 2007 Form 5695. 5,453 Amount, if any, from line 11 of your 2009 Form 5695. 116,336 Amount, if any, from line 11 of your 2010 Form 5695. 2d 183,166 Add lines 2a through 2d. If \$500 or more, stop; you cannot take the nonbusiness energy property credit 314.097 2e Qualified energy efficiency improvements (original use must begin with you and the component must 3 reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions). Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC За 1,871,874 1,129,659 3b Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed 3c 1,404,628 d Exterior windows and skylights that meet or exceed the Energy Star 3,185,956 3d Maximum amount of cost on which the credit can be figured If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, or 2010, enter the amount from the Window Expense Worksheet (see 3f 780,102 7.379.531 3g 1,383,266 3h 4 4 5.642.987 5 5 564,425 Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions). Energy-efficient building property. Do not enter more than \$300 217,943 6a Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150 . . . 6b 181.350 Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50. С 6c 15,401 7 7 293,190 8 8 938,000 9 Maximum credit amount. (If you jointly occupied the home, see instructions) 9 10 10 Subtract line 10 from line 9. If zero or less, stop; you cannot take the nonbusiness energy property credit. . . 11 11 1,712,355 772.068 12 12 13 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions) 13 14 Nonbusiness energy property credit. Enter the smaller of line 12 or line 13. Also include this 14 754,335

Form 5695 (2011) Page **2**

Residential Energy Efficient Property Credit (See instructions before completing this part.) Part II Note. Skip lines 15 through 25 if you only have a credit carryforward from 2010. 15 15 Qualified solar electric property costs 105,554 57,467 16 16 Qualified solar water heating property costs 17 12,073 17 Qualified small wind energy property costs 70,673 18 18 Qualified geothermal heat pump property costs . . . 19 Add lines 15 through 18 19 209,981 209,981 20 20 Multiply line 19 by 30% (.30) Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your 21a | Yes | No Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 21b through 25. **b** Print the complete address of the main home where you installed the fuel cell property. Number and street Unit No. City, State, and ZIP code 5,540 22 Qualified fuel cell property costs 5,540 23 Multiply line 22 by 30% (.30) 23 24 Kilowatt capacity of property on line 22 above ▶ 5,542 5,539 Enter the smaller of line 23 or line 24 . . . 25 25 Credit carryforward from 2010. Enter the amount, if any, from your 2010 Form 5695, line 28 26 26 134,014 27 339,737 27 Add lines 20, 25, and 26 28 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 28 29 1040 filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 14 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; Form 8936, line 15; and Schedule R, line 22. 29 468,468 1040NR filers: Enter the amount, if any, from Form 1040NR, lines 45 through 47; line 14 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; and Form 8936, line 15. Subtract line 29 from line 28. If zero or less, enter -0- here and on line 31 . . . 30 30 3,810,382 31 Residential energy efficient property credit. Enter the smaller of line 27 or line 30. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49 31 296,001 32 Credit carryforward to 2012. If line 31 is less than line 27, subtract

109.864

32

Form 5695 (2011) Page **2**

Part II Residential Energy Efficient Property Credit (See instructions before completing this part.)

Note	. Skip lines 15 through 25 if you only have a credit carryforward from 2010.			
15	Qualified solar electric property costs	15	1,488,515	
16	Qualified solar water heating property costs	16	275,426	
17	Qualified small wind energy property costs	17	38,242	
18	Qualified geothermal heat pump property costs	18	1,215,451	
19	Add lines 15 through 18	19	3,017,634	
20 21a	Multiply line 19 by 30% (.30)	20	905,305	
	main home located in the United States? (See instructions)	21a	☐ Yes ☐	No
b	Print the complete address of the main home where you installed the fuel cell property.			
	Number and street Unit No.			
	City, State, and ZIP code			
22	Qualified fuel cell property costs			
23	Multiply line 22 by 30% (.30)			
24	Kilowatt capacity of property on line 22 above ▶ x \$1,000			
25	Enter the smaller of line 23 or line 24	25	2,591	
26	Credit carryforward from 2010. Enter the amount, if any, from your 2010 Form 5695, line 28	26	316,795	
27	Add lines 20, 25, and 26	27	1,224,691	
28	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . 28			
29	1040 filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 14 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; Form 8936, line 15; and Schedule R, line 22.			
	1040NR filers: Enter the amount, if any, from Form 1040NR, lines 45 through 47; line 14 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; and Form 8936, line 15.			
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on line 31	30	52,312,943	
31	Residential energy efficient property credit. Enter the smaller of line 27 or line 30. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49	31	921,056	
32	Credit carryforward to 2012. If line 31 is less than line 27, subtract line 31 from line 27		52.,500	

143

Work Opportunity Credit

OMB No. 1545-0219

2011
Attachment
Sequence No. 77

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

Name(s) shown on return Identifying number Total Forms Filed = 29.846 Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group. a Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ × 25% (.25) 168 1a **b** Qualified first-year wages of employees who worked 1b 329 c Qualified second-year wages of employees certified as long-term family assistance recipients \$ × 50% (.50) 1c 48 2 Add lines 1a. 1b. and 1c. See instructions for the adjustment you must make to 2 349 Work opportunity credit from partnerships, S corporations, cooperatives, estates, and 28.056 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here 28.333 4 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust 5 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted

What's New

- The work opportunity credit expired for employees not certified as qualified veterans who began work after 2011. Do not report wages paid or incurred to these employees on Form 5884 unless the credit is extended. See www.irs.gov/form5884 for the latest information about this credit.
- The VOW to Hire Heroes Act of 2011 (a) expanded the definition of "qualified veteran" to include certain unemployed qualified veterans who begin work after November 21, 2011, and before 2013, (b) increased the amount of qualified first-year wages used to figure the credit for certain qualified veterans, and (c) extended the credit to cover all employees certified as qualified veterans who begin work after 2011 and before 2013.
- The Act also allows qualified tax-exempt organizations to claim the credit against certain employment taxes for qualified veterans who begin work after November 21, 2011, and before 2013 (see Form 5884-C, Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans).
- Renewal community designations expired at the end of 2009. Wages paid or incurred for services performed after

2009 by a designated community resident or summer youth employee who lived in a renewal community may no longer qualify for the work opportunity credit unless the designation is extended.

6

• The carryforwards, carrybacks, and passive activity limitations for this credit are no longer reported on this form; instead, they must be reported on Form 3800, General Business Credit.

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first- or second-year wages you paid to or incurred for targeted group employees during the tax year. Your business does not have to be located in an empowerment zone or rural renewal county to qualify for this credit.

You can claim or elect not to claim the work opportunity credit any time within 3 years from the due date of your return on either your original return or an amended return.

Taxpayers, other than partnerships, S corporations, cooperatives, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

5884

Work Opportunity Credit

2011 Attachment Sequence No. 77

OMB No. 1545-0219

Department of the Treasury Internal Revenue Service ► Attach to your tax return.

Name(s) shown on return Total Forms Filed = 29,846		Identifying number		
1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.			
а	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ × 25% (.25)	1a	727	
b	Qualified first-year wages of employees who worked for you at least 400 hours	1b	6,677	
С	Qualified second-year wages of employees certified as long-term family assistance recipients \$ × 50% (.50)	1c	534	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	7,938	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	197,589	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4b	4	205,527	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b	6		

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted

What's New

- The work opportunity credit expired for employees not certified as qualified veterans who began work after 2011. Do not report wages paid or incurred to these employees on Form 5884 unless the credit is extended. See www.irs.gov/form5884 for the latest information about this credit.
- The VOW to Hire Heroes Act of 2011 (a) expanded the definition of "qualified veteran" to include certain unemployed qualified veterans who begin work after November 21, 2011, and before 2013, (b) increased the amount of qualified first-year wages used to figure the credit for certain qualified veterans, and (c) extended the credit to cover all employees certified as qualified veterans who begin work after 2011 and before 2013.
- The Act also allows qualified tax-exempt organizations to claim the credit against certain employment taxes for qualified veterans who begin work after November 21, 2011, and before 2013 (see Form 5884-C, Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans).
- Renewal community designations expired at the end of 2009. Wages paid or incurred for services performed after

2009 by a designated community resident or summer youth employee who lived in a renewal community may no longer qualify for the work opportunity credit unless the designation is extended.

• The carryforwards, carrybacks, and passive activity limitations for this credit are no longer reported on this form; instead, they must be reported on Form 3800, General Business Credit.

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first- or second-year wages you paid to or incurred for targeted group employees during the tax year. Your business does not have to be located in an empowerment zone or rural renewal county to qualify for this credit.

You can claim or elect not to claim the work opportunity credit any time within 3 years from the due date of your return on either your original return or an amended return.

Taxpayers, other than partnerships, S corporations, cooperatives, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **5884-B** (December 2010)

New Hire Retention Credit

► Attach to your tax return.

► Use Part II to list additional retained workers.

OMB No. 1545-2202

Attachment Sequence No. **65**

Form **5884-B** (12-2010)

Department of the Treasury Internal Revenue Service Name(s) shown on return

Total Forms Filed = 5,101

Identifying number

A credit of up to \$1,000 is allowed for each retained worker. A retained worker generally is a qualified employee (see instructions) whose first 52 consecutive weeks of employment ended in the current tax year. However, the worker's wages (as defined for income tax withholding purposes) for the second 26 consecutive weeks must equal at least 80% of the worker's wages for the first 26 consecutive weeks.

Part I New Hire Retention Credit for Retained Workers

Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.

(a)

Retained

Worker

No. 1

No. 2

No. 3

	Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.		(a) Retained Worker No. 1		(b) Retained Worker No. 2		(c) Retair Work No.	ned ker
1	Enter the retained worker's social security number .	1						
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ /2	010	/ /2	010	/	/ 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3	4,055		943		383	
4	Multiply line 3 by 80% (.80)	4	4,052		939		380	
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a		4,043		932		372	
	retained worker and should not be listed on this form	5			932		312	
6	Add lines 3 and 5	6	4,046		935		375	
7	Multiply line 6 by 6.2% (.062)	7	4,043		932		372	
8	Maximum credit allowable	8						
9	Enter the smaller of line 7 or line 8	9	4,043		932		372	
10	Add columns (a) through (c) on line 9 above and columns Parts II	` '	O ()	es 9 o 	f any attached	10	4,060	
11	Enter the total number of retained workers for whom credit on line 10 (see instructions)	4,125						
12	New hire retention credit from partnerships and S corpora		12	1,076				
13	Current year credit. Add lines 10 and 12. Partnerships a Schedule K; all others, report this amount on the applicat 2010 Form 3800)	line 1aa of the	13	5,036				

Form **5884-B** (December 2010)

New Hire Retention Credit

► Attach to your tax return.

► Use Part II to list additional retained workers.

OMB No. 1545-2202

Attachment Sequence No. **65**

Form **5884-B** (12-2010)

Department of the Treasury Internal Revenue Service Name(s) shown on return

Total Forms Filed = 5,101

Identifying number

A credit of up to \$1,000 is allowed for each retained worker. A retained worker generally is a qualified employee (see instructions) whose first 52 consecutive weeks of employment ended in the current tax year. However, the worker's wages (as defined for income tax withholding purposes) for the second 26 consecutive weeks must equal at least 80% of the worker's wages for the first 26 consecutive weeks.

Par	New Hire Retention Credit for Retained Wor	kers							
	Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.		(a) Retained Worker No. 1		(b) Retained Worker No. 2	Retained Worker			
1	Enter the retained worker's social security number .	nter the retained worker's social security number . 1							
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement								
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3	35,579		9,220		3,466		
4	Multiply line 3 by 80% (.80)		2,773						
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form		3,624						
6	Add lines 3 and 5	6	79,027		19,944		7,082		
7	Multiply line 6 by 6.2% (.062)	7	4,899		1,237		439		
8	Maximum credit allowable	8							
9	Enter the smaller of line 7 or line 8	9	3,164		814		270		
10	Add columns (a) through (c) on line 9 above and columns Parts II			es 9 o	f any attached	10	6,673		
11	Enter the total number of retained workers for whom credit on line 10 (see instructions)	8,972							
12	New hire retention credit from partnerships and S corpora	ations	(see instructions	s) .		12	3,058		
13	Current year credit. Add lines 10 and 12. Partnerships a Schedule K; all others, report this amount on the applical 2010 Form 3800)	line 1aa of the	13	9,731					

Form 5884-B (12-2010)

Name(s) shown on return. Do not enter name and identifying number if shown on other side.

Attachment Sequence No. 65

Continuation Sheet for Additional Retained Workers Use a separate column for each retained worker. Keep track of the (b) number of workers listed by entering a number at the top of each (a) (c) column. For example, the first retained worker listed on the first attached Retained Retained Retained Part II would be Retained Worker No. 4. If you need more columns, use Worker Worker Worker additional copies of Part II. Include the totals from columns (a) through (c) of all lines 9 from all copies of Part II on Part I, line 10. No. No. No. Enter the retained worker's social security number . 2 Enter the first date of employment from the retained worker's Form W-11 or similar statement / 2010 / 2010 / 2010 2 Enter the retained worker's wages for the first 26 3 consecutive weeks of employment 3 4 Multiply line 3 by 80% (.80) 4 Enter the retained worker's wages for the second 26 5 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form 5 6 Add lines 3 and 5 6 7 7 Multiply line 6 by 6.2% (.062) Maximum credit allowable 8 8 Enter the **smaller** of line 7 or line 8 (a) Retained (b) (c) Retained Retained Worker Worker Worker No. No. No. Enter the retained worker's social security number 1 2 Enter the first date of employment from the retained worker's Form W-11 or similar statement / 2010 / 2010 / 2010 2 3 Enter the retained worker's wages for the first 26 consecutive weeks of employment 3 Multiply line 3 by 80% (.80) 4 4 5 Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form 5 Add lines 3 and 5 6 6 7 Multiply line 6 by 6.2% (.062) 7 8 Maximum credit allowable 8 9 Enter the **smaller** of line 7 or line 8 (b) (a) (c) Retained Retained Retained Worker Worker Worker No. No. No. Enter the retained worker's social security number . 1 2 Enter the first date of employment from the retained / 2010 /2010 worker's Form W-11 or similar statement / 2010 2 3 Enter the retained worker's wages for the first 26 consecutive weeks of employment 3 4 Multiply line 3 by 80% (.80) 4 Enter the retained worker's wages for the second 26 5 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form 5 Add lines 3 and 5 6 Multiply line 6 by 6.2% (.062) 7 7 8 Maximum credit allowable 8 Enter the **smaller** of line 7 or line 8

Page 2

Identifying number

149 Page **2**

Form 5884-B (12-2010)

Attachment Sequence No. 65

Name(s) shown on return. Do not enter name and identifying number if shown on other side.

Continuation Sheet for Additional Retained Workers Use a separate column for each retained worker. Keep track of the number of workers listed by entering a number at the top of each (a) (b) (c) column. For example, the first retained worker listed on the first attached Retained Retained Retained Part II would be Retained Worker No. 4. If you need more columns, use Worker Worker Worker additional copies of Part II. Include the totals from columns (a) through (c) of all lines 9 from all copies of Part II on Part I, line 10. No. No. No. Enter the retained worker's social security number . 2 Enter the first date of employment from the retained worker's Form W-11 or similar statement / 2010 / / 2010 /2010 2 3 Enter the retained worker's wages for the first 26 consecutive weeks of employment 3 4 Multiply line 3 by 80% (.80) 4 Enter the retained worker's wages for the second 26 5 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form 5 6 Add lines 3 and 5 6 7 7 Maximum credit allowable 8 8 9 Enter the **smaller** of line 7 or line 8 (c) Retained (a) Retained (b) Retained Worker Worker Worker No. No. No. Enter the retained worker's social security number 1 2 Enter the first date of employment from the retained worker's Form W-11 or similar statement / 2010 / 2010 / 2010 2 3 Enter the retained worker's wages for the first 26 consecutive weeks of employment 3 4 Multiply line 3 by 80% (.80) 4 5 Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form 5 6 6 Add lines 3 and 5 7 Multiply line 6 by 6.2% (.062) 7 8 Maximum credit allowable 8 Enter the **smaller** of line 7 or line 8 (b) (a) (c) Retained Retained Retained Worker Worker Worker No. No. No. Enter the retained worker's social security number . 1 2 Enter the first date of employment from the retained / 2010 /2010 /2010 worker's Form W-11 or similar statement 2 3 Enter the retained worker's wages for the first 26 consecutive weeks of employment 3 4 Multiply line 3 by 80% (.80) Enter the retained worker's wages for the second 26 5 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form 5 Add lines 3 and 5 6 6 7 Multiply line 6 by 6.2% (.062) 7 Maximum credit allowable 8 8 Enter the **smaller** of line 7 or line 8

Alternative Minimum Tax—Individuals

6251

► See separate instructions. ► Attach to Form 1040 or Form 1040NR. OMB No. 1545-0074

Attachment Sequence No. **32**

Department of the Treasury Internal Revenue Service (99) Name(s) shown on Form 1040 or Form 1040NR

Total Forms Filed = 10.166.173

Your social security number

	Total Forms Filed = 10,166,173		-	
Pa	Alternative Minimum Taxable Income (See instructions for how to complete each	line.)		
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter tamount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)		10,161,843	
2	$ \label{eq:medical} \textit{Medical and dental. Enter the } \textbf{smaller} \textit{ of Schedule A (Form 1040), line 4, } \textbf{or } 2.5\% \textit{ (.025) of Form 1040, line 38} $. If		
	zero or less, enter -0		1,035,573	
3	Taxes from Schedule A (Form 1040), line 9		7,599,548	-
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line		129,506	-
5	Miscellaneous deductions from Schedule A (Form 1040), line 27		1,991,852	-
6	Skip this line. It is reserved for future use		(0.044.000	
7	Tax refund from Form 1040, line 10 or line 21		3,014,990	
8	Investment interest expense (difference between regular tax and AMT)		195,923	-
9	Depletion (difference between regular tax and AMT)		39,429	-
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount		247,317	
11	Alternative tax net operating loss deduction		126,658	 '
12	Interest from specified private activity bonds exempt from the regular tax		1,067,813	+
13	Qualified small business stock (7% of gain excluded under section 1202)		5,108	+
14	Exercise of incentive stock options (excess of AMT income over regular tax income)		16,887	-
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)		186,250 530	-
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)			-
17	Disposition of property (difference between AMT and regular tax gain or loss)		627,491	+
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)		1,875,933	-
19	Passive activities (difference between AMT and regular tax income or loss)		1,437,925	_
20	Loss limitations (difference between AMT and regular tax income or loss)		407,350 1,695	
21	Circulation costs (difference between regular tax and AMT)		5,450	
22 23	Long-term contracts (difference between AMT and regular tax income)		11,070	_
24	Research and experimental costs (difference between regular tax and AMT)		2,227	
25	Income from certain installment sales before January 1, 1987		(353	
26	Intangible drilling costs preference		2,674	
27	Other adjustments, including income-based related adjustments		237,457	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28		201,401	
20	more than \$223,900, see instructions.)	28	10,160,619	
Pai	t II Alternative Minimum Tax (AMT)		, ,	
29	Exemption. (If you were under age 24 at the end of 2011, see instructions.)			
	IF your filing status is AND line 28 is not over THEN enter on line 29			
	Single or head of household \$112,500 \$48,450			
	Married filing jointly or qualifying widow(er) . 150,000			
	Married filing separately	29	9,261,152	<u> </u>
	If line 28 is over the amount shown above for your filing status, see instructions.			
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 3	33,	•	
	and 35, and go to line 34	. 30	6,955,347	<u> </u>
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.			
	• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends			
	on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured	. 31	6,837,272	-
	for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here.			
	 All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 			
00		00	2,225,586	a a
	Alternative minimum tax foreign tax credit (see instructions)		6,791,344	
33	Tentative minimum tax. Subtract line 32 from line 31	. 33	0,131,044	+
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47) If you used Schedule, I to figure your tax, the amount from line 44 of Form 1040 must be refigured.			
	line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	. 34	8,897,479	i
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on Form 1040, line 45		4,244,224	+
	Amii. Gubitate into 04 from title 50. if 2010 of 1005, effect "0". Little field and off form 1040, life 40	. აე	7,277,224	

Form **6251**

Alternative Minimum Tax—Individuals

OMB No. 1545-0074 201

Attachment Sequence No. **32**

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on Form 1040 or Form 1040NR

► See separate instructions. ► Attach to Form 1040 or Form 1040NR.

Total Forms Filed = 10,166,173

Your social security number

	10tal Forms Filed = 10,100,173		
Pa	Alternative Minimum Taxable Income (See instructions for how to complete each	ine.)	
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)		1,962,284,385
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38.	If	
	zero or less, enter -0	. 2	2,015,145
3	Taxes from Schedule A (Form 1040), line 9		198,165,771
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	. 4	731,904
5	Miscellaneous deductions from Schedule A (Form 1040), line 27		30,756,072
6	Skip this line. It is reserved for future use		
7	Tax refund from Form 1040, line 10 or line 21		9,524,665
8	Investment interest expense (difference between regular tax and AMT)		-711,994
9	Depletion (difference between regular tax and AMT)		470,215
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount		77,199,365
11	Alternative tax net operating loss deduction		(13,594,189
12	Interest from specified private activity bonds exempt from the regular tax		1,453,649
13	Qualified small business stock (7% of gain excluded under section 1202)		94,023
14	Exercise of incentive stock options (excess of AMT income over regular tax income)		1,814,056
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)		1,325,987
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)		428
17	Disposition of property (difference between AMT and regular tax gain or loss)		-2,466,824
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)		-1,938,996
19	Passive activities (difference between AMT and regular tax income or loss)		786,159
20	Loss limitations (difference between AMT and regular tax income or loss)		-1,167,115
21	Circulation costs (difference between regular tax and AMT)		8,111
22	Long-term contracts (difference between AMT and regular tax income)		-197,896
23	Mining costs (difference between regular tax and AMT)		109,430
24	Research and experimental costs (difference between regular tax and AMT)		-117,806
25	Income from certain installment sales before January 1, 1987		3,199
26	Intangible drilling costs preference		344,208
27	Other adjustments, including income-based related adjustments		253,491
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 more than \$223,900, see instructions.)		2,248,861,888
Pa	more than \$223,900, see instructions.) Alternative Minimum Tax (AMT)	. 20	2,240,001,000
_	Exemption. (If you were under age 24 at the end of 2011, see instructions.)		
25	IF your filing status is AND line 28 is not over THEN enter on line 29		
	Single or head of household		
	Married filing jointly or qualifying widow(er) . 150,000		
	Married filing separately	29	503,671,327
	If line 28 is over the amount shown above for your filing status, see instructions.		
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 3	3	
-	and 35, and go to line 34	. 30	1,882,773,926
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.		
	If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends		
	on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured	. 31	465,299,660
	for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here.		
	• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.		
32	Alternative minimum tax foreign tax credit (see instructions)	. 32	14,653,104
33	Tentative minimum tax. Subtract line 32 from line 31		
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040,		
04	line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured		
	without using Schedule J (see instructions)	. 34	448,965,100
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on Form 1040, line 45		30,476,201

Form 6251 (2011) Page 2 Part III Tax Computation Using Maximum Capital Gains Rates Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions. 36 Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for this line 36 37 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you 4,534,465 are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . 37 38 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see 158,964 38 39 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter **40** Enter the **smaller** of line 36 or line 39. 40 41 Subtract line 40 from line 36 . 41 If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, 4,052,999 multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . 42 43 Enter: • \$69,000 if married filing jointly or qualifying widow(er), • \$34,500 if single or married filing separately, or 43 • \$46.250 if head of household. 44 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either 44 Subtract line 44 from line 43. If zero or less, enter -0-. 45 Enter the **smaller** of line 36 or line 37 46 Enter the smaller of line 45 or line 46 47 Subtract line 47 from line 46 48 3,933,898 Multiply line 48 by 15% (.15) . . 49 If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.

53 If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise,

multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result Enter the **smaller** of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter

this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31

Multiply line 50 by 25% (.25)

52 Add lines 42, 49, and 51

117,043

4,280,721

51

52

53

54

Form 6251 (2011) Page **2**

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions. 36 Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for this line 36 37 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you 376,580,452 are filing Form 2555 or 2555-EZ, see instructions for the amount to enter 37 38 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see 7,770,227 instructions for the amount to enter 38 39 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 383.944.259 2555-EZ, see instructions for the amount to enter **40** Enter the **smaller** of line 36 or line 39. 40 41 Subtract line 40 from line 36 . 41 If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, 311,271,984 multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . 42 43 Enter: • \$69,000 if married filing jointly or qualifying widow(er), • \$34,500 if single or married filing separately, or 43 • \$46.250 if head of household. 44 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either 44 Subtract line 44 from line 43. If zero or less, enter -0- . . . 45 Enter the **smaller** of line 36 or line 37 46 Enter the smaller of line 45 or line 46 47 Subtract line 47 from line 46 50,751,007 49 Multiply line 48 by 15% (.15) If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50. 1,256,755 51 Multiply line 50 by 25% (.25) 52 **52** Add lines 42, 49, and 51 . . 53 If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, 409,430,680 multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . 53 54 Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter

this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31

54

Form **6252**

Department of the Treasury Internal Revenue Service

Installment Sale Income

► Attach to your tax return.

► Use a separate form for each sale or other disposition of property on the installment method.

OMB No. 1545-0228

2011
Attachment
Sequence No. 79

Name(s)	shown on return Total Forms Filed = 661,292	Identifying	g number	
1	Description of property ►			
2a	Date acquired (mm/dd/yyyy) ► b Date sold (mm/dd/yyyy) ►			
3	Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4		. 🔲 Yes	No
4	Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "			
•	complete Part III for the year of sale and the 2 years after the year of sale		· Yes	¬ No
Part				
5	Selling price including mortgages and other debts. Do not include interest, whether stated or unstated	5	92,719	
6	Mortgages, debts, and other liabilities the buyer assumed or took the			
	property subject to (see instructions)			
7	Subtract line 6 from line 5			
8	Cost or other basis of property sold			
9	Depreciation allowed or allowable			
10	Adjusted basis. Subtract line 9 from line 8			
11	Commissions and other expenses of sale			
12	Income recapture from Form 4797, Part III (see instructions) 12			
13	Add lines 10, 11, and 12	. 13	84,159	
14	Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)		91,558	
	If the property described on line 1 above was your main home, enter the amount of your exclude		91,000	
15	gain (see instructions). Otherwise, enter -0		*	
40				+
16	Gross profit. Subtract line 15 from line 14		91,497	+
17	Subtract line 13 from line 6. If zero or less, enter -0		1,834	+
18 Part	Contract price. Add line 7 and line 17		91,478	, have
rart	certain debts you must treat as a payment on installment obligations.	receive	a payment or	Have
19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after	ar		
13	the year of sale, see instructions			
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0			T
21	Payments received during year (see instructions). Do not include interest, whether stated or unstated		602,425	
22	Add lines 20 and 21	. 21	602,431	
23	Payments received in prior years (see instructions). Do not include		002,101	
25	interest, whether stated or unstated			
24	Installment sale income. Multiply line 22 by line 19	. 24	593,614	
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)		3,421	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)		592,880	+
Part	,			r
27	Name address, and taxpayor identifying number of related party			
	name, address, and taxpayer identifying number of related party			
28	Did the related party resell or dispose of the property ("second disposition") during this tax year?		Yes	
29	If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is			
a	The second disposition was more than 2 years after the first disposition (other than disposition).		on the box that a	ppco.
u	marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy)			
b	☐ The first disposition was a sale or exchange of stock to the issuing corporation.			
C	The second disposition was an involuntary conversion and the threat of conversion occurred a	after the f	irst disposition	
d	The second disposition occurred after the death of the original seller or buyer.	21101 1110 1	irot dioposition	•
e	It can be established to the satisfaction of the IRS that tax avoidance was not a princip	oal purpo	se for either	of the
C	dispositions. If this box is checked, attach an explanation (see instructions).	oui puipe		01 1110
30	Selling price of property sold by related party (see instructions)	. 30	*	1
31	Enter contract price from line 18 for year of first sale		*	+
32	Enter the smaller of line 30 or line 31		*	+
33	Total payments received by the end of your 2011 tax year (see instructions)		*	+
34	Subtract line 33 from line 32. If zero or less, enter -0		0	+
	Multiply line 34 by the gross profit percentage on line 19 for year of first sale		*	+
35 36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)		*	+
36 37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)		*	+
57	oubtract mie oo nom me oo. Enter here and on otheddie D or Form 4737 (see instructions)	. 31		

* Data not shown because of the small number of sample returns on which it is based.

Form **6252**

Installment Sale Income

► Attach to your tax return.

OMB No. 1545-0228

2011

Attachment

70

Department of the Treasury ▶ Use a separate form for each sale or other disposition of Attachment Sequence No. **79** property on the installment method. Internal Revenue Service Name(s) shown on return Identifying number Total Forms Filed = 661.292 1 Description of property ► 2a Date acquired (mm/dd/yyyy) ▶ b Date sold (mm/dd/yyyy) ▶ Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 3 ☐ Yes ☐ No Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale ☐ Yes ☐ No Gross Profit and Contract Price. Complete this part for the year of sale only. Part I 42,816,670 Selling price including mortgages and other debts. Do not include interest, whether stated or unstated Mortgages, debts, and other liabilities the buyer assumed or took the 6 property subject to (see instructions) 6 7 7 8 8 9 9 10 Adjusted basis. Subtract line 9 from line 8 10 11 11 12 Income recapture from Form 4797, Part III (see instructions) . . . 12 12,850,194 13 13 14 Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions) 14 29,966,477 If the property described on line 1 above was your main home, enter the amount of your excluded 15 15 29,806,678 16 16 99.804 17 17 41,788,709 18 18 Part II **Installment Sale Income.** Complete this part for the year of sale and any year you receive a payment or have certain debts you must treat as a payment on installment obligations. Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after 19 the year of sale, see instructions 19 20 If this is the year of sale, enter the amount from line 17. Otherwise, enter -0- 20 43.541.949 21 Payments received during year (see instructions). Do not include interest, whether stated or unstated 21 22 22 43.641.753 Payments received in prior years (see instructions). Do not include 23 interest, whether stated or unstated 108,583,700 23 25,861,280 24 24 100.701 25 Enter the part of line 24 that is ordinary income under the recapture rules (see instructions) . . . 25 26 Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions). 25,760,579 Related Party Installment Sale Income. Do not complete if you received the final payment this tax year. Part III Name, address, and taxpayer identifying number of related party 27 28 29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies. The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) ☐ The first disposition was a sale or exchange of stock to the issuing corporation. b С The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition. The second disposition occurred after the death of the original seller or buyer. d ☐ It can be established to the satisfaction of the IRS that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions). 30 Selling price of property sold by related party (see instructions) 30 31 31 32 32 33 Total payments received by the end of your 2011 tax year (see instructions) 33 34 34 0 35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale 35

For Paperwork Reduction Act Notice, see page 4.

36

37

Cat. No. 13601R

Form **6252** (2011)

36

37

Enter the part of line 35 that is ordinary income under the recapture rules (see instructions) . . .

Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions).

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **6781**

Gains and Losses From Section 1256 **Contracts and Straddles**

In N

	Revenue Service		•	Attach	to you	r tax return.						Attachment Sequence No. 8	2
Name(s	s) shown on tax return	Total	Forms File	ed = 656	6,345						Iden	tifying number	
Check	all applicable boxes (see instruction	,	_	straddle		n dentification	election	C [D [=			unt election ntracts loss elect	tion
Par	Section 1256 Contra	icts Ma	rked to M	larket									
	(a) I	dentifica	tion of acc	ount					(b) (Loss	s)		(c) Gain	
1													
2	Add the amounts on line 1 in col	()	()					2 ()		
3	Net gain or (loss). Combine line 2									3		654,406	
4	Form 1099-B adjustments. See i	nstruction	s and attach	n schedu	ıle					4		2,759	<u> </u>
5	Note: If line 5 shows a net gain instructions.	 , skip line	 6 and enter	 the gair	on line	 7. Partnersh	 nips and	S corp	oorations, see	5		652,330	
6	If you have a net section 1256	contracts	loss and	checked	box D	above, ente	r the ar	nount	of loss to be				
	carried back. Enter the loss as a	positive n	umber .							6		3,399	
7	Combine lines 5 and 6									7		650,307	
8	Short-term capital gain or (lose of Schedule D (see instructions)	s). Multip	ly line 7 by 4	40% (.40)). Enter	here and inc	clude on	the ap	opropriate line	8		641,898	
9	Long-term capital gain or (loss	s). Multipl	y line 7 by 6	 60% (.60). Enter	here and inc	 clude on	the ap	opropriate line		'		
	of Schedule D (see instructions)									9		650,307	<u> </u>
Part			addles. A	Attach a	separa	ate schedul	e listing	g each	straddle and	d its	com	ponents.	
Sect	ion A-Losses From Strad	laies		Ι			(f) Lo	ee					
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold		aross price	(e) Cost or other basis plus expense of sale	If column is more (d), endiffere Otherventer	nn (e) than nter nce. vise,	(g) Unrecogniz gain on offsetting positions	9		(h) Recognized Id If column (f) is me than (g), enter difference. Otherwise, enter	ore
10													
11a	Enter the short-term portion of Schedule D (see instructions)	losses fro	m line 10,	column	(h), here	and includ	e on the	appro	opriate line of	11	a (1,944)
b	Enter the long-term portion of I	osses fro	m line 10, d	column ((h), here	and include	e on the	appro	opriate line of				
	Schedule D (see instructions)									11	b (272)
Sect	ion B—Gains From Stradd	les		1									
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold		(d) G sales			bas	st or other sis plus use of sale		(c	f) Gain. If column d) is more than (e), enter difference. therwise, enter -0-	
12													
13a	Enter the short-term portion of	gaine fro	m line 10 /	Column i	(f) hero	and include	on the	annr	nriate line of	+	\top		
104	Schedule D (see instructions)	gains no	111 11116 12, (Joidinin	(1), 11616	and include	on the	αρρι	opriate line of	13		1 201	
b	Enter the long-term portion of	•	•	`				• •	•			1,291	
Part						t Day of I				13) ply (1,737	<u> </u>
Part	(a) Description of property	S FIOIII F	(b) Da	te	(c) Fair	market value of ess day of tax	on last		Cost or other ba as adjusted		(€	e) Unrecognized g If column (c) is mo an (d), enter differe Otherwise, enter -	ore ence.
14													
			1	1				1	i		1		1

Department of the Treasury

Gains and Losses From Section 1256 Contracts and Straddles

► Attach to your tax return.

OMB No. 1545-0644

Attachment

Internal Revenue Service Sequence No. 82 Name(s) shown on tax return Identifying number Total Forms Filed = 656.345 A Mixed straddle election **C** ☐ Mixed straddle account election Check all applicable boxes (see instructions). **B** Straddle-by-straddle identification election **D** ☐ Net section 1256 contracts loss election Part I **Section 1256 Contracts Marked to Market** (a) Identification of account (b) (Loss) (c) Gain 1 2 Add the amounts on line 1 in columns (b) and (c). Net gain or (loss). Combine line 2, columns (b) and (c) 4.405.829 3 3 39.828 Form 1099-B adjustments. See instructions and attach schedule . . . 4 4 5 4.445.657 5 Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions. If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number 6 191,903 7 7 4,637,560 Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate line 8 of Schedule D (see instructions) 1,855,019 Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions) 2.782.542 Gains and Losses From Straddles. Attach a separate schedule listing each straddle and its components. Section A-Losses From Straddles (f) Loss. (e) Cost or (h) Recognized loss. If column (e) (g) (b) Date (c) Date other basis is more than Unrecognized If column (f) is more (d) Gross entered (a) Description of property closed out plus (d), enter gain on than (g), enter into or sales price offsetting or sold expense of difference. difference. acquired Otherwise, positions Otherwise, enter -0sale enter -0-10 Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions) 11a (71.157 b Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions) 39.655 Section B-Gains From Straddles (f) Gain. If column (b) Date (e) Cost or other (c) Date (d) Gross (d) is more than (e), entered basis plus (a) Description of property closed out enter difference. into or sales price or sold expense of sale acquired Otherwise, enter -0-12 Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of 13a 539.365 Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of 417.616 Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions) Part III (e) Unrecognized gain. (c) Fair market value on last (b) Date (d) Cost or other basis If column (c) is more (a) Description of property than (d), enter difference. acquired business day of tax year as adjusted Otherwise, enter -0-14

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8283**

Noncash Charitable Contributions

(Rev. December 2006)

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.

► See separate instructions.

OMB No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 7,486,832

Identifying number

	on on Donated		iuction i	ல பப		han \$5 NNN	(000	instructions).		ertain
		r roperty—ii yo	u need				`	,		
	(a) Name and addreg donee organization	ss of the				(b) D nated vehicle, e	escript	tion of donated property e year, make, model, condition, Form 1098-C if required.)	and mil	leage,
If the amount you	ı claimed as a ded	uction for an item	is \$500 d	or le	SS, YO	u do not hav	e to d	complete columns (d), (e)	and (1	f).
(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Done	or's c	ost	(g) Fair market	value	(h) Method used to det	ermine	
			4,155,6	886		7,428,226				
entire inte contributi	erest in a proper on listed in Part	ty listed in Part I; also attach th	I. Comp e requir	olete ed s	e line state	s 3a throug ment (see ii	gh 3d nstru	c if conditions were pl ctions).		
Total amount clai	med as a deduction	on for the property	y listed ir	n Pa			-			<u> </u>
			y such c	ontri	-			-	/ if diff	ferent
Name of charitable org	ganization (donee)									
Address (number, stree	et, and room or suite n	0.)								
City or town, state, and	d ZIP code									
									Yes	No
Did you give to an organization in co the property, inclu to designate the p	nyone (other than operative fundraising the right to voorson having such	the donee organizing) the right to the rote donated secun income, possess	cation or income rities, to sion, or ri	ano fron acqı ght t	ther on the of the	organization property by the p	oartic perty o by pur	ipating with the donee or to the possession of rchase or otherwise, or		
	(c) Date of the contribution Partial In entire into contribution Enter the letter from the donee on the donee on the donee on the done of charitable organization in contribution to designate the property, included to designate the property included the property includ	(c) Date of the contribution (d) Date acquired by donor (mo., yr.) Partial Interests and Reentire interest in a proper contribution listed in Part Enter the letter from Part I that identif Part II applies to more than one part I that identif Part II applies to more than one part I that identif Part II applies to more than one part I that identif Part II applies to more than one part I that identif Part II applies to more than one part I that identif Part II applies to more than one part I that identifies the done organization above. Name and address of each organization than the II that identifies the property, and room or suite in II that identifies the property, enter the place is there a restriction, either temporal property? Is there a restriction, either temporal property? Did you give to anyone (other than organization in cooperative fundraising the property, including the right to we to designate the person having such	(c) Date of the contribution (d) Date acquired by donor (mo., yr.) (e) How acquired ((c) Date of the contribution (d) Date acquired by donor (mo., yr.) (e) How acquired by donor or adjus (f) Donor adjus (4,155,6) Partial Interests and Restricted Use Propertyentire interest in a property listed in Part I. Compare contribution listed in Part I; also attach the requirement of the property of the property, including the right to vote donated securities, to to designate the person having such income, possession, or right to the income of the property, including the right to vote donated securities, to to designate the person having such income, possession, or right to the income of the property of the	(c) Date of the contribution (d) Date acquired by donor (mo., yr.) (e) How acquired by donor or adjusted by donor (mo., yr.) (e) How acquired by donor or adjusted by donor (mo., yr.) (f) Donor's or adjusted by donor (mo., yr.) (h) donor (mo., yr.) (e) How acquired by donor (mo., yr.) (f) Donor's or adjusted by donor (mo., yr.) (f) Part II Interests and Restricted Use Property—Corentire interest in a property listed in Part I. Complete contribution listed in Part I; also attach the required so that II applies to more than one property, attach a separate state Total amount claimed as a deduction for the property listed in Part II amount claimed as a deduction for the property listed in Part II amount claimed as a deduction for the property listed in Part II amount claimed as a deduction for the property listed in Part II amount claimed as a deduction for the property listed in Part II amount claimed as a deduction for the property listed in Part II amount claimed as a deduction for the property listed in Part II amount claimed as a deduction for the property listed in Part II amount claimed as a deduction for the property listed in Part II amount claimed as a deduction for the property is located to designate the person having such income, possession, or right in the done organization in cooperative fundraising) the right to the income from the property, including the right to vote donated securities, to acquire to designate the person having such income, possession, or right income for the property.	(c) Date of the contribution (d) Date acquired by donor (mo., yr.) (e) How acquired by donor (mo., yr.) (f) Donor's cost or adjusted basis (a) donor (mo., yr.) (b) donor (mo., yr.) (c) donor (mo., yr.) (d) donor (mo., y	If the amount you claimed as a deduction for an item is \$500 or less, you do not have (e) Date of the contribution (d) Date acquired by donor (mo., yr.) Partial Interests and Restricted Use Property—Complete lines 2a entire interest in a property listed in Part I. Complete lines 3a throug contribution listed in Part I; also attach the required statement (see in Struction 12) and the property listed in Part II applies to more than one property, attach a separate statement. Total amount claimed as a deduction for the property listed in Part I: (1) For this 12 For any Name and address of each organization to which any such contribution was made from the donee organization (donee) Address (number, street, and room or suite no.)	If the amount you claimed as a deduction for an item is \$500 or less, you do not have to do locate of the contribution of the locate of the contribution of the locate of the contribution of the locate of the locate of the locate of the contribution of the locate of th	If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e) (e) Date of the contribution (d) Date acquired (e) How acquired (f) Donor's cost or adjusted basis (see instructions) (h) Method used to determine the fair market value (see instructions) (h) Method used to determine the fair market value (see instructions) (h) Method used to determine the fair market value (see instructions) (see instructions) (h) Method used to determine the fair market value (see instructions) (see instruc	If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (i) (e) Date of the contribution is displayed by donor (mo., yr.) (e) How acquired (f) Donor's cost or adjusted basis (g) Fair market value (to h) Method used to determine the fair to work attach the fair market value (to h) Method used to determine the fair to work attach the fair market value (to h) Method used to determine the fair to work attach the fair to work att

Noncash Charitable Contributions

(Rev. December 2006) Department of the Treasury Internal Revenue Service ▶ Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.

▶ See separate instructions.

OIVID	INO.	1545-09	U
			-

Attachment Sequence No. 155

Name(s) shown on your income tax return

Total Forms Filed = 7,486,832

Identifying number

Note	. Figure the amou	ınt of your contribi	ution deduction b	efore con	nple	ting t	his form. See	e you	r tax return instructions.		
Sec	items (o		lar items) for wh	nich you	cla	imed	a deduction	n of	curities— List in this se \$5,000 or less. Also, instructions).		
Par	t I Informat	ion on Donated	Property—If yo	ou need	mo	re sp	ace, attach	a st	atement.		
1		(a) Name and addre			(F	or a do	nated vehicle, e	nter th	tion of donated property e year, make, model, condition, Form 1098-C if required.)	and mil	leage,
Α											
В											
С											
D											
Е											
Note	If the amount you	u claimed as a ded	luction for an item	is \$500 d	or le	ss, yc	u do not hav	e to	complete columns (d), (e),	and (1	f).
	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Done or adjus			(g) Fair market (see instruction		(h) Method used to det the fair market valu		
_ A											
В				32,384,	862		31,816,692				
<u>C</u>											
D E											
Par	entire inte contributi	erest in a proper ion listed in Part	ty listed in Part I; also attach th	I. Comp ne requir	olet ed :	e line state	es 3a throug ment (see ii	gh 30 nstru	·		
2a		om Part I that ider to more than one p						an er	ntire interest ▶		
b	Total amount clai	med as a deduction	on for the propert	y listed ir	n Pa		(1) For this to (2) For any p	-			
С		ss of each organiz organization above		y such co	ontr				prior year (complete only	if diff	feren
	Name of charitable or	ganization (donee)									
	Address (number, stre	et, and room or suite n	o.)								
	City or town, state, an	nd ZIP code									
d	For tangible prop	erty, enter the pla	ce where the prop	perty is lo	cate	ed or	kept ▶				
е	Name of any pers	son, other than the	e donee organizat	ion, havir	ng a	ctual	possession	of the	e property ►		
3a	Is there a restrict	tion, either tempo	rary or permanen	t, on the	doı	nee's	right to use	or d	ispose of the donated	Yes	No
	property?										
b	organization in co	operative fundrais uding the right to v	ing) the right to the rote donated secu	e income ırities, to	fron acq	n the uire tl	donated prophe property be	perty by pu	ipating with the donee or to the possession of rchase or otherwise, or		
С		ion limiting the do									

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Form	8283 (Rev. 12-2	006)								Page 2
Name	e(s) shown on yo	ur income tax return							Identifying numbe	r
Sec	item	s) for which you clain	ned a deduction	on of mo	re than \$5,0	000 per item	or gr	List in this section onloup (except contribution perty listed in Section B	ns of certain publicly	
Pa	rt I Info	rmation on Don	ated Prope	erty—T	o be com	pleted by	the t	taxpayer and/or the	appraiser.	
4	Art* (cont	x that describes the t ribution of \$20,000 or ribution of less than \$ es**	more)	y donate	Qualified Other Rea	Conservational Estate	n Con	tribution	☐ Equipment ☐ Securities ☐ Other	
other	similar objects. lectibles include	sculptures, watercolors, coins, stamps, books, ge ses, you must attach a	ms, jewelry, spo	orts memo	rabilia, dolls,	etc., but not a	ırt as d		cripts, historical memora	bilia, and
5	(a) Description	on of donated property (if ce, attach a separate sta	you need	Т	ngible proper	ty was donate	d, give	e a brief summary of the over y at the time of the gift	erall (c) Appraised market valu	
B C									97,846	
D									inotruotica c	
_	(d) Date acquire by donor (mo., y		(f) Donor's adjusted			bargain sales, nount received		(h) Amount claimed as a deduction	(i) Average trading of securities	price
B										
D										
(per Sign	item). Enter ide	ntifying letter from Pa	rt I and descri					and belief an appraised ▶ Date I		
marri appra Also, appra value the p result	ed to any person aisals during my to I declare that I haisal, I am qualified. Furthermore, I use although the appropriate the penalty under secting from the appropriate the penalty under the penalty under sections.	who is related to any of the ax year for other persons. old myself out to the puld to make appraisals of the nderstand that a false or tion 6701(a) (aiding and a aisal of the value of the p	ne foregoing person of the type of proper fraudulent overstabetting the und roperty that I knows the light of	iser or per ty being votatement of erstateme	if regularly us form appraisalued. I certify of the property ent of tax liabi sonably should	als on a regulary that the appray value as described. In addition the know, would	or, don ar basis aisal fee cribed i on, I un be use	ty, employed by, or related to tee, or party to the transactions; and that because of my comes were not based on a perconnection the qualified appraisal or the derstand that a substantial and in connection with a returnation by the Office of Profes	qualifications as describ entage of the appraised his Form 8283 may subje or gross valuation miss n or claim for refund, ma	ed in the property ect me to tatement
Her		•			Title ▶	•		Date ▶		
Busin	ness address (inc	uding room or suite no.)							Identifying number	r
City o	or town, state, ar	d ZIP code								
Pa	rt IV Do	nee Acknowledg	ment— To b	oe com	pleted by	the chari	table	organization.		
	· ·	nization acknowledges above on the following	•	Ū		der section 1	` ,	and that it received the do	onated property as de	scribed
Furth porti	nermore, this or on thereof) with	ganization affirms that	in the event it te of receipt, it	sells, exc will file F	changes, or orm 8282, D	otherwise di	spose ation f	s of the property describ Return, with the IRS and		
		on intend to use the p	property for an	unrelate	ed use? .				. ▶ ☐ Yes [No
Name	e ot cnaritable or	ganization (donee)				⊨mployer i	aentifi	cation number		
Addre	ess (number, stre	et, and room or suite no.	.)			City or tow	n, state	e, and ZIP code		
Autho	orized signature					Title			Date	

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form 8	283 (Rev. 12-2006	5)								F	Page 2	
Name(s) shown on your i	ncome tax return								Identifying number		
Section	items)	for which you claim	ed a deduction	n of n	nore t	han \$5,000 per iten	n or gr	List in this section or oup (except contribution or listed in Section	ons c	of certain publicly t		
Part	Inform	mation on Dona	ated Prope	rty—	To b	e completed by	the t	taxpayer and/or the	e ap	praiser.		
4 (hat describes the ty		y dona								
L	_ `	ution of \$20,000 or ution of less than \$2	•			ualified Conservatio ther Real Estate	n Con	tribution		Equipment Securities		
[Collectibles*		20,000)			tellectual Property				Other		
*Art incl			orints, drawings,	cerami			textiles	, carpets, silver, rare manus	scripts		lia, and	
	milar objects.	ns, stamps, books, ger	ns jewelny sno	rts men	morabil	ia dolls etc. but not :	art as d	lefined above				
		s, you must attach a										
5		of donated property (if attach a separate state		(b) If				e a brief summary of the or y at the time of the gift	verall	(c) Appraised fa	air	
Α										45 400 400		
B C										15,483,433		
D												
) Date acquired	(e) How acquired	(f) Donor's		or	(g) For bargain sales		(h) Amount claimed as		structions (i) Average trading p	rico	
	y donor (mo., yr.)	by donor	adjusted	basis		amount receive	d T	deduction	a	of securities		
В			4 967 14	1.4		993,994		4,253,234	+	230,408		
С												
D												
Part		ayer (Donor) Sta				em included in F	art I a	above that the appr	aisa	l identifies as ha	aving	
(per ite	em). Enter identi	fying letter from Par					_			ue of not more than	n \$500 	
Part	ure of taxpayer Decla	ration of Appra	aiser					Date	•			
I declare married apprais Also, I dapprais value. F the pen resulting	e that I am not the to any person wh als during my tax y declare that I hold al, I am qualified to urthermore, I under lalty under section g from the apprais	o is related to any of the year for other persons. I myself out to the pub o make appraisals of the erstand that a false or fin 6701(a) (aiding and a al of the value of the pr	e foregoing pers lic as an apprai- e type of proper raudulent overst betting the und- operty that I kno	ons. And ser or play being atemen erstater w, or re	perform y valued tof the ment of easonal	gularly used by the dor n appraisals on a regul d. I certify that the appr e property value as des f tax liability). In additi- bly should know, would	lar basis raisal fec cribed i on, I ur	ty, employed by, or related nee, or party to the transact s; and that because of my es were not based on a per in the qualified appraisal or iderstand that a substantial in connection with a retuiniony by the Office of Prof	quali rcenta this F al or g	performed the majority fications as described toge of the appraised poorm 8283 may subject gross valuation misstantial claim for refund, may	d in the roperty et me to atement	
Here	Signature >					Title ▶		Date ▶				
Busines	s address (includi	ing room or suite no.)								Identifying number		
City or	town, state, and Z	ZIP code										
Part	IV Done	e Acknowledgr	nent— To b	e co	mple	ted by the char	itable	organization.				
	ŭ	ation acknowledges		lified o	rganiz	cation under section	170(c)	and that it received the o	donat	ted property as des	cribed	
Furthe portion	rmore, this orga n thereof) within	nization affirms that	in the event it	will file	Form	8282, Donee Inform	nation I	s of the property descri Return, with the IRS and				
Does t	he organization	intend to use the p	roperty for an	unrela	ated u					▶ ☐ Yes ☐	No_	
Name o	of charitable organ	nization (donee)				Employer	identifi	cation number				
Address	s (number, street,	and room or suite no.)				City or tow	vn, state	e, and ZIP code				
A	zed signature					Title				ata		

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8396**

Department of the Treasury

Internal Revenue Service (99)

Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies)

► Attach to Form 1040 or 1040NR.

► See instructions on back.

OMB No. 1545-0074

20 1 1

Attachment
Sequence No. 138

Name(s) shown on your tax return

Total Forms Filed = 55,137

Your social security number

Enter th	ne address of your main home to which the qualified mortgage certificat	te relates if it is different from the address shown on your	tax retu	rn.	
Name o	of Issuer of Mortgage Credit Certificate Mortgage	Credit Certificate Number	Issue	Date	
	re you begin Part I, figure the amounts of any of the fol ative motor vehicle credit, qualified plug-in electric vehi				d,
Par	Current Year Mortgage Interest Credit				
1	Interest paid on the certified indebtedness amount. filing jointly) also held an interest in the home, enter or		1		
2	Enter the certificate credit rate shown on your mort interest rate on your home mortgage		2		<u>%</u>
3	If line 2 is 20% or less, multiply line 1 by line 2. If li your mortgage and received a reissued certificate, see You must reduce your deduction for home mortg by the amount on line 3.	e the instructions for the amount to enter.	3	48,810	
4	Enter any 2008 credit carryforward from line 16 of you	ur 2010 Form 8396	4	*	
5	Enter any 2009 credit carryforward from line 14 of you	ur 2010 Form 8396	5	*	
6	Enter any 2010 credit carryforward from line 17 of you	ur 2010 Form 8396	6	8,036	-
7	Add lines 3 through 6		7	50,833	-
8	Limitation based on tax liability. Enter the amour instructions)	· · · · · · · · · · · · · · · · · · ·	8	50,066	
9 Pari	Current year mortgage interest credit. Enter the samount in the total on Form 1040, line 53, or Form 1040, enter "8396" in the space next to that box	40NR, line 50. Check box c on that line and	9	45,763	
10	Add lines 3 and 4		10	,	
11	Enter the amount from line 7		11		
12	Enter the larger of line 9 or line 10		12		
13	Subtract line 12 from line 11		13		-
14	2010 credit carryforward to 2012. Enter the smaller	of line 6 or line 13	14		-
15	Subtract line 14 from line 13		15		
16	2009 credit carryforward to 2012. Enter the smaller	of line 5 or line 15	16		-
<u>17</u>	2011 credit carryforward to 2012. Subtract line 9 fro	om line 3. If zero or less, enter -0	17	- 000	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 62502X

Form **8396** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies) ► Attach to Form 1040 or 1040NR.

► See instructions on back.

OMB No. 1545-0074 20 Attachment Sequence No. **138**

163

Department of the Treasury Internal Revenue Service (99) Name(s) shown on your tax return

Total Forms Filed = 55,137

Your social security number

Enter tl	ne address of your main home to which the qualified mortgage cert	tificate relates if it is different from the address shown on your t	ax retu	ırn.	
Name (of Issuer of Mortgage Credit Certificate Mortg	gage Credit Certificate Number	Issue	Date	
altern	re you begin Part I, figure the amounts of any of the ative motor vehicle credit, qualified plug-in electric v				,
Par	Current Year Mortgage Interest Credit				
1	Interest paid on the certified indebtedness amou filing jointly) also held an interest in the home, enter		1		
2	Enter the certificate credit rate shown on your n interest rate on your home mortgage		2		%
3	If line 2 is 20% or less, multiply line 1 by line 2. your mortgage and received a reissued certificate. You must reduce your deduction for home moby the amount on line 3.	, see the instructions for the amount to enter.	3	77,897	
4	Enter any 2008 credit carryforward from line 16 of	your 2010 Form 8396	4	*	
5	Enter any 2009 credit carryforward from line 14 of	your 2010 Form 8396	5	*	
6	Enter any 2010 credit carryforward from line 17 of	your 2010 Form 8396	6	4,175	
7	Add lines 3 through 6		7	90,094	
8	Limitation based on tax liability. Enter the aminstructions)	· · · · · · · · · · · · · · · · · · ·	8	252,758	
9	Current year mortgage interest credit. Enter the amount in the total on Form 1040, line 53, or Form enter "8396" in the space next to that box	1040NR, line 50. Check box c on that line and	9	54,872	
Part		to 2012. (Complete only if line 9 is less than	ı line	7.)	
10	Add lines 3 and 4		10		
11	Enter the amount from line 7		11		
12	Enter the larger of line 9 or line 10		12		
13	Subtract line 12 from line 11		13		
14	2010 credit carryforward to 2012. Enter the sma	ller of line 6 or line 13	14		
15	Subtract line 14 from line 13		15		
16	2009 credit carryforward to 2012. Enter the sma	ller of line 5 or line 15	16		
17	2011 credit carryforward to 2012. Subtract line 9	of from line 3. If zero or less, enter -0	17		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 62502X

Form **8396** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

Form **8582**

Passive Activity Loss Limitations

2011 Attachment Sequence No. 88

OMB No. 1545-1008

Department of the Treasury Internal Revenue Service (99) ► See separate instructions.
► Attach to Form 1040 or Form 1041.

Identifying number

Name(s) shown on return

Total Forms Filed = 6,477,313

Par	2011 Passive Activity Loss							
	Caution: Complete Worksheets 1, 2, and 3 before completing Page 1	art I.						
	al Real Estate Activities With Active Participation (For the definition al Allowance for Rental Real Estate Activities in the instructions.)	of ac	tive	participation	n, see			
1a	Activities with net income (enter the amount from Worksheet 1,							
	column (a))	1a		1,915,462				
b	Activities with net loss (enter the amount from Worksheet 1, column							
	(b))	1b	(3,501,190)			
С	Prior years unallowed losses (enter the amount from Worksheet 1,							
	column (c))	1c	(1,499,118)			
						1d	4,464,122	
	nercial Revitalization Deductions From Rental Real Estate Activitie	ī.	l,		1 ,			
2a	Commercial revitalization deductions from Worksheet 2, column (a) .	2a	(*)	-		
b	Prior year unallowed commercial revitalization deductions from	01-	,					
_	Worksheet 2, column (b)	2b	(485		00	(504	
	Add lines 2a and 2b	• •	•			2c	(501	,
	Activities with net income (enter the amount from Worksheet 3,		I		1			
Ja	column (a))	За		1,580,489				
b	Activities with net loss (enter the amount from Worksheet 3, column	- Ou		1,300,409		1		
D	(b))	3b	(1,897,251)			
С	Prior years unallowed losses (enter the amount from Worksheet 3,			1,001,201				
_	column (c))	3с	(1.443.673)			
d			٠.			3d	2,935,801	
4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here							
	your return; all losses are allowed, including any prior year unallowed							
	2b, or 3c. Report the losses on the forms and schedules normally use	d.				4	6,476,577	
	If line 4 is a loss and: • Line 1d is a loss, go to Part II.							
	 Line 2c is a loss (and line 1d is zero or mor 		-	_				
_	 Line 3d is a loss (and lines 1d and 2c are z 						-	
	on: If your filing status is married filing separately and you lived with y	our s	oous	se at any tim	e durin	g the	year, do not cor	nplete
	or Part III. Instead, go to line 15. Special Allowance for Rental Real Estate Activities With	h Aa	+i>	Dortioinal	ion			
Part	Note: Enter all numbers in Part II as positive amounts. See instru			•				
5	Enter the smaller of the loss on line 1d or the loss on line 4	Clions	5 101	ан ехаттріе.	•	5	0.004.400	_
6	Enter \$150,000. If married filing separately, see instructions	6	Ι.	2.046.205	· .	3	3,031,169	
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7		3,016,395		-		
•	Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9,	•		2,920,647				
	enter -0- on line 10. Otherwise, go to line 8.							
8	Subtract line 7 from line 6	8		2.020.339				
9	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing				ions	9	2,020,339	
10	Enter the smaller of line 5 or line 9					10	2,020,332	
	If line 2c is a loss, go to Part III. Otherwise, go to line 15.							
Part	Special Allowance for Commercial Revitalization Dedu	ictioi	ns F	rom Renta	l Real	Esta	te Activities	
	Note: Enter all numbers in Part III as positive amounts. See the e	xamp	ole fo	or Part II in th	e instru	ıction	S.	
11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing	sepa	ratel	y, see instruc	ctions	11	*	
12	Enter the loss from line 4					12		
13	Reduce line 12 by the amount on line 10					13	475	
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or	line	13			14	*	
Part							T	
15	Add the income, if any, on lines 1a and 3a and enter the total					15	1,213,797	
16	Total losses allowed from all passive activities for 2011. Add							
	instructions to find out how to report the losses on your tax return					16	3,921,412	2 (55 : :
For Pa	perwork Reduction Act Notice, see instructions.			Cat. No. 63704	·F		Form 858 2	८ (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8582**

Passive Activity Loss Limitations

► See separate instructions. ► Attach to Form 1040 or Form 1041. OMB No. 1545-1008

2011
Attachment
Sequence No. 88

Internal Revenue Service (99)
Name(s) shown on return

Department of the Treasury

Total Forms Filed = 6,477,313

Identifying number

Par	2011 Passive Activity Loss						
	Caution: Complete Worksheets 1, 2, and 3 before completing Page 1	art I.					
	al Real Estate Activities With Active Participation (For the definition ial Allowance for Rental Real Estate Activities in the instructions.)	of ac	tive participation	, see			
	Activities with net income (enter the amount from Worksheet 1,						
	column (a))	1a	55,887,158				
b	Activities with net loss (enter the amount from Worksheet 1, column						
	(b))	1b	(51,093,317)			
С	Prior years unallowed losses (enter the amount from Worksheet 1,		,				
	column (c))	1c	87.334.481)			
	Combine lines 1a, 1b, and 1c				1d	-82,540,640	
Comi 2a	nercial Revitalization Deductions From Rental Real Estate Activitie Commercial revitalization deductions from Worksheet 2, column (a).	s 2a	/ *				
	Prior year unallowed commercial revitalization deductions from	Za	(
b	Worksheet 2, column (b)	2b	(36,262				
С	Add lines 2a and 2b				2c	(37,677)
	her Passive Activities			•		(07,077	
3a	Activities with net income (enter the amount from Worksheet 3,						
	column (a))	3a	108,935,830				
b	Activities with net loss (enter the amount from Worksheet 3, column						
	(b))	3b	(43,115,092)			
С	Prior years unallowed losses (enter the amount from Worksheet 3,						
	column (c))	3c	(86,074,515)			
d	Combine lines 3a, 3b, and 3c				3d	-20,253,777	
4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here						
	your return; all losses are allowed, including any prior year unallowed					400 000 004	
	2b, or 3c. Report the losses on the forms and schedules normally use If line 4 is a loss and: • Line 1d is a loss, go to Part II.	ea.		•	4	-102,832,094	
	• Line 2c is a loss (and line 1d is zero or mor	ra) ski	n Part II and go t	o Dart	Ш		
	• Line 3d is a loss (and lines 1d and 2c are z	-				nd ao to line 15	
Cauti	on: If your filing status is married filing separately and you lived with y						nplete
	or Part III. Instead, go to line 15.				9	,,	.,
Part	II Special Allowance for Rental Real Estate Activities Wit	th Ac	tive Participati	on			
	Note: Enter all numbers in Part II as positive amounts. See instru	ıctions	for an example.				
5	Enter the smaller of the loss on line 1d or the loss on line 4	,			5	121,759,997	
6	Enter \$150,000. If married filing separately, see instructions	6	451,918,679				
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7	554,638,825				
	Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9,						
C	enter -0- on line 10. Otherwise, go to line 8.	0	400 070 5 15				
8 9	Subtract line 7 from line 6	8 separ	136,973,212	one	۵	20,000,000	
10	Enter the smaller of line 5 or line 9		•		9 10	39,908,860 19,981,689	
10	If line 2c is a loss, go to Part III. Otherwise, go to line 15.			•	10	19,901,009	
Part		ıctior	s From Rental	Real	Esta	te Activities	
	Note: Enter all numbers in Part III as positive amounts. See the e						
11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing				11	*	
12	Enter the loss from line 4				12		
13	Reduce line 12 by the amount on line 10				13	70,739	
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or	r line 1	3		14	*	
Part							
15	Add the income, if any, on lines 1a and 3a and enter the total				15	23,382,650	
16	Total losses allowed from all passive activities for 2011. Add				4.0		
	instructions to find out how to report the losses on your tax return				16	65,155,605	105:11
For Pa	perwork Reduction Act Notice, see instructions.		Cat. No. 63704F			Form 8582	(2011)

* Data not shown because of the small number of sample returns on which it is based.

Low-Income Housing Credit

OMB No. 1545-0984

(Rev. December 2011) Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

► Attach to your tax return.

Attachment Sequence No. **36a**

Identifying number

Name(s	s) shown on return	Total	Forms Filed = 34,338	3	Identifyi	ng number
Par	Buildings Placed	in Service Befor	e 2008			
1	Number of Forms 860 2008	9-A attached for b	uildings placed in s	ervice before		
2	the close of the precedi	ng tax year?	Yes 🗌 No	gs accounted for on line If "Yes," enter the reased basis. If you nee	building	
	(i)	(ii)	(iii)	(iv)		
3	Current year credit from (see instructions)	m attached Form(s)	8609-A for building	s placed in service befo	re 2008 3	*
4				efore 2008 from partners		32,052
5	and report this amount	on Schedule K. A	Il others, stop here	os and S corporations, st and report this amount c	n Form	32,504
6	Amount allocated to be	neficiaries of the es	tate or trust (see inst	ructions)	6	
7	Estates and trusts, subt	ract line 6 from line	5. Report this amou	nt on Form 3800, line 1d .	7	
	II Buildings Placed					
8	Number of Forms 8609-2007			ce after		
9	Has there been a decre the close of the precedi	ease in the qualifieding tax year?	basis of any buildir Yes No	gs accounted for on line If "Yes," enter the reased basis. If you nee	8 since building	
	(i)	(ii)	(iii)	(iv)		
10	Current year credit from	attached Form(s) 8	ا 8609-A for buildings	blaced in service after 200)7	
11				after 2007 from partn		3,379
12	here and report this ar	nount on Schedule	K. All others, stop	erships and S corporation here and report this am	ount on	3,379
13	Amount allocated to be	neficiaries of the es	tate or trust (see inst	ructions)	13	
14	Estates and trusts, subt	ract line 13 from lin	e 12. Report this am	ount on Form 3800, line 4	d 14	
For Pa	aperwork Reduction Act No	tice, see instruction	s	Cat. No. 63987I		Form 8586 (Rev. 12-2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

Low-Income Housing Credit

OMB No. 1545-0984

(Rev. December 2011)
Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

► Attach to your tax return.

Attachment Sequence No. **36a**

Identifying number

	Total Forms Fileu = 54,556			
Par	Buildings Placed in Service Before 2008			
1	Number of Forms 8609-A attached for buildings placed in service before 2008			
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? Yes No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.			
	(i) (ii) (iv)			
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	*	
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	78,349	
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1d	5	79,579	
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6		
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, line 1d	7		
Par	II Buildings Placed in Service After 2007			
8	Number of Forms 8609-A attached for buildings placed in service after 2007			
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? Yes No If "Yes," enter the building			
	identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.			
	(i) (ii) (iv)			
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10		
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts	11	16,519	
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4d	12	16,519	
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13		
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, line 4d	14		
For Pa	aperwork Reduction Act Notice, see instructions. Cat. No. 63987		Form 8586 (Rev. 12-2	2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

NUIV

Department of the Treasury Internal Revenue Service (99)

Form **8606**

Nondeductible IRAs

► See separate instructions.

► Attach to Form 1040, Form 1040A, or Form 1040NR.

OMB No. 1545-0074

20 1 1

Attachment
Sequence No. 48

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions.

Total Forms Filed = 2,242,652

Your social security number

Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home
--

Apt. no.

City, town or post office, state, and ZIP code

Part I	Nondeductible Contributions to	Traditional IRAs and Distributions From	Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2011.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2011 **and** you made nondeductible contributions to a traditional IRA in 2011 or an earlier year. For this purpose, a distribution does not include a rollover, qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2011 or an earlier year.

	you recharacterized, and you made nondedatable continuations t	0 4 6 4	tartional in b t iii 2		, a, ,	Jarrior your.	
1	Enter your nondeductible contributions to traditional IRAs for 2011, including from January 1, 2012, through April 17, 2012 (see instructions)	_			1	589,275	
2	Enter your total basis in traditional IRAs (see instructions)		2	942,820			
3	Add lines 1 and 2			•	3	1,233,661	
3	In 2011, did you take a distribution No Enter the amo	 unt fro		14	3	1,233,001	
	from traditional, SEP, or SIMPLE IRAs, Do not complete			17.			
	or make a Roth IRA conversion? Yes Go to line 4.	010 1110	77001 01 1 411 11				
4	Enter those contributions included on line 1 that were made from January 1, 201	12 thro	ough April 17 201	12	4	11,690	
5	Subtract line 4 from line 3	12, 11110	bugii Apili 17, 20	١٢.	5	-	
		 I I			3	1,230,376	
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2011, plus any outstanding rollovers (see instructions)	6	329,777				
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2011. Do not include rollovers, qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7	424,259				
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011. Do not include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16.	8	43,695				
9	Add lines 6, 7, and 8 9 469,039						
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	× .				
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	32,716				
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	372,802				
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	ne nontaxable portion of all your distributions				430,271	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs fo	r 2011	and earlier yea	ars	14	1,168,816	
15	Taxable amount. Subtract line 12 from line 7. If more than zero, also incl 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b				15	397,897	
	Note: You may be subject to an additional 10% tax on the amount on age 59½ at the time of the distribution (see instructions).	line 15	if you were ur	nder			

Part II 2011 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2011 (excluding any portion you recharacterized).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you			
	converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011. Do not include amounts			
	you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2011 or 2012 (see instructions)	16	182,185	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount			
	on line 16 (see instructions)	17	78,038	
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b;			
	Form 1040A, line 11b; or Form 1040NR, line 16b	18	154,076	

Department of the Treasury Internal Revenue Service (99)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) Nondeductible IRAs

► See separate instructions.

► Attach to Form 1040, Form 1040A, or Form 1040NR.

OMB No. 1545-0074

20 1 1

Attachment
Sequence No. 48

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions.

Total Forms Filed = 2,242,652

Fill in Your Address Only A Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home)	Apt. no.

City, town or post office, state, and ZIP code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2011.
 You took distributions from a traditional, SEP, or SIMPLE IRA in 2011 and you made nondeductible contributions to a traditional IRA in 2011 or an earlier year. For this purpose, a distribution does not include a rollover, qualified charitable
- distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.

 You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011 (excluding any portion
- you recharacterized) and you made nondeductible contributions to a traditional IRA in 2011 or an earlier year. Enter your nondeductible contributions to traditional IRAs for 2011, including those made for 2011 from January 1, 2012, through April 17, 2012 (see instructions) 3,323,670 2 2 22,748,785 3 Add lines 1 and 2 3 26.072.455 ► Enter the amount from line 3 on line 14. In 2011, did you take a distribution from traditional, SEP, or SIMPLE IRAs, Do not complete the rest of Part I. or make a Roth IRA conversion? Yes _ Enter those contributions included on line 1 that were made from January 1, 2012, through April 17, 2012. 69,338 5 26.003.117 6 Enter the value of all your traditional, SEP, and SIMPLE IRAs as of 98,239,765 December 31, 2011, plus any outstanding rollovers (see instructions) . . . 6 Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2011. Do 7 not include rollovers, qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see 8,192,494 7 . Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011. Do not include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16 . 8 1,523,764 Add lines 6, 7, and 8 9 | 107,956,023 9 10 Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000" 10 Multiply line 8 by line 10. This is the nontaxable portion of the amount 11 you converted to Roth IRAs. Also enter this amount on line 17 . . . 11 249.204 Multiply line 7 by line 10. This is the nontaxable portion of your 12 distributions that you did not convert to a Roth IRA 12 13 Add lines 11 and 12. This is the nontaxable portion of all your distributions 13 1,750,515 14 Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2011 and earlier years 14 24,321,940 15 Taxable amount. Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b 15 7,008,537 Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 591/2 at the time of the distribution (see instructions).

Part II 2011 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2011 (excluding any portion you recharacterized).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011. Do not include amounts	5	7 700 770	
	you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2011 or 2012 (see instructions)	16	7,783,778	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount			
	on line 16 (see instructions)	17	877,031	
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b;			
	Form 1040A, line 11b; or Form 1040NR, line 16b	18	6,906,747	

Part III

Form 8606 (2011) Page 2 **Distributions From Roth IRAs**

	ind	clude a ro		a distribution from a Roth IR, ble distribution, a one-time dist ons).					
19			· · · · · · · · · · · · · · · · · · ·	from Roth IRAs in 2011, includir	ng anv	/ gualified first-tim	e		
				ied distributions (see instruction			19	430,878	İ
20		-	-	see instructions). Do not enter r	-		. 20	5,735	
21			• • •	enter -0-, skip lines 22 through 24			5 21	426,312	
22				(see instructions)				289,990	
23	Subtrac	ct line 22 f	from line 21. If zero or less	s, enter -0-, skip line 24, and en onal tax (see instructions)	iter -0	- on line 25. If mo	re	224,254	
24	Enter y	our basis	s in conversions from tr	raditional, SEP, and SIMPLE ee instructions)	IRAs	and rollovers fro	m	30,837	
25	-			, enter -0- and see the Note belo				202,366	
20	Note. If	f you com	pleted lines 20a and 20b	or 25a and 25b of your 2010 F through 35 and go to line 36.				202,300	
26				b from your 2010 Form 8606. (If z	zero s	ee the note above)	. 26	33,916	
27								29,826	
28				s converted before 2010 (see in				*	
29		•				,		29,785	
30				form 8606, line 33				*	
31								33,885	
32								5,824	
33				our 2010 Form 8606				33,914	
34		es 32 and						33,914	
35								33,874	
36	Taxable	e amount	t. Add lines 25 and 35. If	more than zero, also include th	is amo	ount on Form 104	0,		
				040NR, line 16b				234,513	_
07	you mu	st include	in your income in 2012;	n zero, complete lines 37 and 3 otherwise, skip lines 37 and 38.			nt		
37					37	33,905	_		
38	not take	e a distrik	oution in 2012 from a Ro	line 37 from line 26. If you do th IRA, enter this amount on	38	31,012			
Part			stributions from Design		36	31,012			
	Co in-	omplete t -plan rollo	his part only if you took	a distribution from your design oth account and you complete					
39	Enter th	ne amoun	t from box 10 of your 201	1 Form 1099-R			. 39	*	
40	Enter th	ne total of	lines 25a and 25b from ye	our 2010 Form 8606			. 40	*	
41				of the Designated Roth Account			on 41	*	
42		-						*	
43							. 43	*	
44				10 Form 8606			. 44	*	
45		es 43 and	•				. 45	*	
46			t. Enter the smaller of line	e 42 or line 45. Include this am	nount	on Form 1040, lir	ne . 46	*	
47		es 41 and			 47	*	. +0		
48				t line 47 from line 40. Include	77				
40		-	ne applicable line of your	2012 tax return	48	*			
•	Here Onl	-		clare that I have examined this form, inclunplete. Declaration of preparer (other than to					
	iling This		Sonot, it is true, correct, and con	ipioto. Decidiation of preparer (other than t	unpayel)	, io basea on an imbridati	on or willon p	Toparor Has ally KII	owieuge.
-		Not With				\			
Your	Tax Retu		Your signature			Date			
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Use C	Only Firm's addr						Phone no.		

Form **8606** (2011)

Form 8606 (2011)

Form 8	606 (2011)								Page Z
Part	Ⅲ D	istributio	ons From Roth IRAs						
	C	omplete ti	his part only if you took	a distribution from a Roth IR.	A in 2	2011. For this pu	rpose, a	distribution do	es not
				ole distribution, a one-time dist					
	of	f certain co	ontributions (see instructio	ons).					
19	Enter y	our total n	onqualified distributions fi	rom Roth IRAs in 2011, includir	ng any	qualified first-tim	ne		
				ed distributions (see instruction			19	2,986,789	
20	Qualifie	ed first-tim	e homebuyer expenses (s	ee instructions). Do not enter i	more t	han \$10,000 .	. 20	42,232	
21				enter -0-, skip lines 22 through 24			25 21	2,950,036	
22				(see instructions)				2,889,107	
23	Subtrac	ct line 22 f	rom line 21. If zero or less	s, enter -0-, skip line 24, and er onal tax (see instructions)	nter -0	- on line 25. If mo	re	1,144,374	
24	Enter y	your basis	in conversions from tra	aditional, SEP, and SIMPLE e instructions)	IRAs	and rollovers fro	m	1,144,285	
25				enter -0- and see the Note belo				808,023	
20				or 25a and 25b of your 2010 I				000,023	
00	(see ins	structions).	Otherwise, skip lines 26	through 35 and go to line 36.				2.024.054	
26				o from your 2010 Form 8606. (If a				2,824,854	
27				converted before 2010 (see in				334,638	
28								328,267	
29								320,207	
30				orm 8606, line 33					
31								2,786,907	
32								121,536	
33			•					1,413,839	
34		es 32 and						1,535,375	
35								1,478,753	
36	line 15b	b; Form 10	140A, line 11b; or Form 10	nore than zero, also include th 40NR, line 16b			. 36	2,286,776	
				n zero, complete lines 37 and		refigure the amou	ınt		
	-		-	therwise, skip lines 37 and 38.	1 1				
37					37	1,516,700	_		
38	not tak	ke a distrib	oution in 2012 from a Rot	line 37 from line 26. If you do th IRA, enter this amount on					
				<u> </u>	38	1,308,154			
Part	IV C	ertain Dis	stributions from Design	ated Roth Accounts					
	in	ı-plan rollo		distribution from your design oth account and you complete					
39		•	· · · · · · · · · · · · · · · · · · ·	Form 1099-R			. 39	*	
40			-	our 2010 Form 8606				*	
41				f the Designated Roth Accor					
7'				rm 8606				*	
42								*	
43								*	
44				0 Form 8606				*	
45		es 43 and	-					*	
46				e 42 or line 45. Include this an					
47	16b; Fo	orm 1040A	, line 12b; or Form 1040N	R, line 17b			. 46	*	
					4/		_		
48	this am	nount on th	ne applicable line of your 2	line 47 from line 40. Include 2012 tax return	48	*			
		ly If You		clare that I have examined this form, incluplete. Declaration of preparer (other than t					
	iling This	s Form Not With							
-	Tax Reti		Vous eigneture						
	. ux ricti		Your signature preparer's name	Droporov'o signatura		Date	_	DTIN	
Paid		i illiv rype p	oropaidi s name	Preparer's signature		Date	Check _ self-empl		
Prepa	arer	Firm's name	a				Firm's EIN		
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Phone no.

Use Only

Firm's address ▶

Form **8606** (2011)

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

172

8615

Department of the Treasury Internal Revenue Service (99) Tax for Certain Children Who Have Investment Income of More Than \$1,900

► Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.

► See separate instructions.

OMB No. 1545-0074

Attachment Sequence No. **33**

Child's name shown on return

Total Forms Filed = 273,657

Child's social security number

Befor	re you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 mus D Tax Worksheet or has income from farming or fishing, see Pub. 929, Tax Rules explains how to figure the child's tax using the Schedule D Tax Worksheet or Schedule	for Childi	ren and Depende	
A Pai	rent's name (first, initial, and last). Caution: See instructions before completing.	B Parent'	's social security nur	mber
	rent's filing status (check one): Single Married filing jointly Married filing separately Head of household] k	Qualifying wido	w(er)
Par	Child's Net Investment Income			1
1	Enter the child's investment income (see instructions)	. 1	272,334	
2	If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), er \$1,900. Otherwise, see instructions	nter	273,657	
3	Subtract line 2 from line 1. If zero or less, stop; do not complete the rest of this form but attach it to the child's return		268,259	
4	Enter the child's taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040N line 41. If the child files Form 2555 or 2555-EZ, see the instructions		259,187	
5	Enter the smaller of line 3 or line 4. If zero, stop; do not complete the rest of this form but attach it to the child's return		259,187	
Par				_
6	Enter the parent's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040I line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0 If the par files Form 2555 or 2555-EZ, see the instructions	ent	230,298	
7	Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named abo Do not include the amount from line 5 above	ve.	96,996	
8	Add lines 5, 6, and 7 (see instructions)	. 8	263,841	
9	Enter the tax on the amount on line 8 based on the parent's filing status above (see instruction of the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Schedule J (Form 1040) is used to figure the tax, check here		257,703	
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternat minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. Do include any tax from Form 4972 or 8814 or any tax from recapture of an education credit. If parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Cap Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to fig the tax, check here	not the ital	225,441	
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on I 13 and go to Part III		238,473	
b	Add lines 5 and 7	. 12b		
13 Pari	Multiply line 11 by line 12b	. 13	236,939	
14	Subtract line 5 from line 4	10.		
15	Enter the tax on the amount on line 14 based on the child's filing status (see instructions) the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Schedule J (Form 1040) is used to figure the tax, check here		132,130	
16	Add lines 13 and 15	. 16	239,074	
17	Enter the tax on the amount on line 4 based on the child's filing status (see instructions)		,	
	the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Schedule J (Form 1040) is used to figure the tax, check here	or	160,296	
18	Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040 line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions	DA, 18	239,074	

Form **8615**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) **Tax for Certain Children Who Have Investment** Income of More Than \$1,900

► Attach only to the child's Form 1040, Form 1040A, or Form 1040NR. Department of the Treasury Internal Revenue Service (99) ► See separate instructions.

OMB No. 1545-0074 201

Child's name shown on return Total Forms Filed = 273,657

Attachment Sequence No. **33** Child's social security number

Вє	efore you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be D Tax Worksheet or has income from farming or fishing, see Pub. 929, Tax Rules for explains how to figure the child's tax using the Schedule D Tax Worksheet or Schedule D	Childre	en and Depender	
A	Parent's name (first, initial, and last). Caution: See instructions before completing.	Parent's	social security num	ber
C	Parent's filing status (check one): Single Married filing jointly Married filing separately Head of household		Qualifying widov	w(er)
Ŀ	Part I Child's Net Investment Income			
	1 Enter the child's investment income (see instructions)	1	3,931,723	
	2 If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,900. Otherwise, see instructions	2	572,547	
	3 Subtract line 2 from line 1. If zero or less, stop ; do not complete the rest of this form but do	,		
	attach it to the child's return	3	3,365,735	
	4 Enter the child's taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR line 41. If the child files Form 2555 or 2555-EZ, see the instructions	4	3,524,552	
	5 Enter the smaller of line 3 or line 4. If zero, stop ; do not complete the rest of this form but do		2 004 072	
-	attach it to the child's return	5	3,091,972	
_				
	6 Enter the parent's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0 If the parent files Form 2555 or 2555-EZ, see the instructions		148,765,002	
	7 Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named above			
	Do not include the amount from line 5 above	7	3,232,773	
	8 Add lines 5, 6, and 7 (see instructions)		155,089,747	
	9 Enter the tax on the amount on line 8 based on the parent's filing status above (see instructions) If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ □		41,190,263	
1	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. Do not include any tax from Form 4972 or 8814 or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capita Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here	t e	39,750,968	
1	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line	,		
	13 and go to Part III	11	1,439,295	
1	12a Add lines 5 and 7	12b	214,389	
1			642,811	
_	Multiply line 11 by line 12b	16.	, , ,	
1	14 Subtract line 5 from line 4			
1	Enter the tax on the amount on line 14 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here	r	28,085	
1	16 Add lines 13 and 15	16	670,896	
	Find the tax on the amount on line 4 based on the child's filing status (see instructions). If	_	070,030	
1	the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, of Schedule J (Form 1040) is used to figure the tax, check here		450,739	
1	Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040A line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions		676,095	

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES Credit for Prior Year Minimum Tax—

Form **8801**

Individuals, Estates, and Trusts

► See separate instructions. Attachment Sequence No. **74** ► Attach to Form 1040, 1040NR, or 1041.

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Total Forms Filed = 1,153,369

Identifying number

OMB No. 1545-1073

Part	Net Minimum Tax on Exclusion Items			
1	Combine lines 1, 6, and 10 of your 2010 Form 6251. Estates and trusts, see instructions	. 1	1,133,121	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	. 2	1,064,623	
3	Minimum tax credit net operating loss deduction (see instructions)	. 3	(11,000)
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If mo than \$219,900 and you were married filing separately for 2010, see instructions		1,082,161	
5	Enter: \$72,450 if married filing jointly or qualifying widow(er) for 2010; \$47,450 if single or head household for 2010; or \$36,225 if married filing separately for 2010. Estates and trusts, enter \$22,500		1,153,369	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2010; \$112,500 if single or hea of household for 2010; or \$75,000 if married filing separately for 2010. Estates and trusts, ent \$75,000	er	4.450.000	
	φτο,000	. 6	1,153,369	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	. 7	845,175	
8	Multiply line 7 by 25% (.25)	. 8	845,175	
9	Subtract line 8 from line 5. If zero or less, enter -0 If under age 24 at the end of 2010, see instructions	9	954,792	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. For 1040NR filers, see instructions	m · 10	987,906	
11	• If for 2010 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter.		Using Part 3	= 703,248
	• If for 2010 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions.	11	977,436	
	• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2010), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions.		377,430	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	. 12	265,238	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	. 13	974,329	
14	Enter the amount from your 2010 Form 6251, line 34, or 2010 Form 1041, Schedule I, line 55 .	. 14	981,224	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0	. 15	805,230	
For Pa	perwork Reduction Act Notice, see instructions. Cat. No. 10002S		Form 8801	(2011)

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Credit for Prior Year Minimum Tax— Individuals, Estates, and Trusts

► See separate instructions.
► Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2011

Attachment
Sequence No. 74

Total Forms Filed = 1,153,369

Sequer Identifying number

Part	Net Minimum Tax on Exclusion Items			
1	Combine lines 1, 6, and 10 of your 2010 Form 6251. Estates and trusts, see instructions	1	327,455,702	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	43,557,749	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(1,916,022)
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$219,900 and you were married filing separately for 2010, see instructions	4	382,305,220	
5	Enter: \$72,450 if married filing jointly or qualifying widow(er) for 2010; \$47,450 if single or head of household for 2010; or \$36,225 if married filing separately for 2010. Estates and trusts, enter \$22,500	5	77,020,546	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2010; \$112,500 if single or head of household for 2010; or \$75,000 if married filing separately for 2010. Estates and trusts, enter \$75,000	6	162,688,178	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	244,017,063	
8	Multiply line 7 by 25% (.25)	8	61,004,375	
9	Subtract line 8 from line 5. If zero or less, enter -0 If under age 24 at the end of 2010, see instructions	9	46,137,787	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	343,829,309	
11	 If for 2010 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. If for 2010 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions. All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2010), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract 	11	80,839,411	
12	\$3,500 (\$1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions. Minimum tax foreign tax credit on exclusion items (see instructions)	12	1,276,421	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	79,579,787	
14	Enter the amount from your 2010 Form 6251, line 34, or 2010 Form 1041, Schedule I, line 55	14	72,907,966	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0	15	7,902,611	

Form 8801 (2011) Page **2**

	801 (2011)			Page Z
Par	Current Year Nonrefundable and Refundable Credits and Carryforward to 2012			
16	Enter the amount from your 2010 Form 6251, line 35, or 2010 Form 1041, Schedule I, line 56	16	875,834	-
17	Enter the amount from line 15	17		-
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	695,006	_
19	2010 credit carryforward. Enter the amount from your 2010 Form 8801, line 28	19	825,955	_
20	Enter your 2010 unallowed qualified electric vehicle credit (see instructions)	20	*	-
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	1,070,424	-
22	Enter your 2011 regular income tax liability minus allowable credits (see instructions)	22	958,915	-
23	Enter the amount from your 2011 Form 6251, line 33, or 2011 Form 1041, Schedule I, line 54	23	923,017	-
24	Subtract line 23 from line 22. If zero or less, enter -0	24	256,190	-
25	Current year nonrefundable credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2011 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c	25	256,190	
26	Estates and trusts: Skip lines 26 and 27 and go to line 28. Individuals: Did you have a minimum tax credit carryforward to 2009 (on your 2008 Form 8801, line 31)?			
	No. Leave lines 26 and 27 blank and go to line 28.			
	☐ Yes. Complete Part IV of Form 8801 to figure the amount to enter	26	258,858	-
27	Is line 26 more than line 25?			
	No. Leave line 27 blank and go to line 28.			
	☐ Yes. Subtract line 25 from line 26. This is your current year refundable credit. Enter the result here and on your 2011 Form 1040, line 71 (check box c), or Form 1040NR, line 67 (check box c)	27	223,685	
28	Credit carryforward to 2012. Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years	28	874,620	

Form **8801** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

Form 8801 (2011) Page **2**

Part	Current Year Nonrefundable and Refundable Credits and Carryforward to 2012			
16	Enter the amount from your 2010 Form 6251, line 35, or 2010 Form 1041, Schedule I, line 56	16	8,754,954	
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	852,343	
19	2010 credit carryforward. Enter the amount from your 2010 Form 8801, line 28	19	7,941,670	
20	Enter your 2010 unallowed qualified electric vehicle credit (see instructions)	20	*	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	9,162,221	
22	Enter your 2011 regular income tax liability minus allowable credits (see instructions)	22	75,335,839	
23	Enter the amount from your 2011 Form 6251, line 33, or 2011 Form 1041, Schedule I, line 54	23	81,720,086	
24	Subtract line 23 from line 22. If zero or less, enter -0	24	1,762,169	
25	Current year nonrefundable credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2011 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c	25	565,207	
26	Estates and trusts: Skip lines 26 and 27 and go to line 28. Individuals: Did you have a minimum tax credit carryforward to 2009 (on your 2008 Form 8801, line 31)?	23	303,207	
	No. Leave lines 26 and 27 blank and go to line 28.			
	☐ Yes. Complete Part IV of Form 8801 to figure the amount to enter	26	731,152	
27	Is line 26 more than line 25?			
	No. Leave line 27 blank and go to line 28.			
	☐ Yes. Subtract line 25 from line 26. This is your current year refundable credit. Enter the result here and on your 2011 Form 1040, line 71 (check box c), or Form 1040NR, line 67 (check box c)	07	0.40.00.4	
	(OIBON DOX 6)	27	643,294	
28	Credit carryforward to 2012. Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years	28	7 953 766	

Form **8801** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

	301 (2011)			Page 3
Part	Tax Computation Using Maximum Capital Gains Rates			
	Caution. If you did not complete the 2010 Qualified Dividends and Cap the 2010 Schedule D Tax Worksheet, or Part V of the 2010 Schedule instructions before completing this part.			
29	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 255 amount from line 3 of the worksheet in the instructions	55-EZ for 2010, enter the	29	
	Caution. If for 2010 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see completing lines 30, 31, and 32.	the instructions before		
30	Enter the amount from line 6 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2010 Schedule D Tax Worksheet, or the amount from line 22 of the 2010 Schedule D (Form 1041), whichever applies*	30		
	If you figured your 2010 tax using the 2010 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.			
31	Enter the amount from line 19 of your 2010 Schedule D (Form 1040), or line 14b, column (2), of the 2010 Schedule D (Form 1041)	31		
32	Add lines 30 and 31, and enter the smaller of that result or the amount from line 10 of your 2010 Schedule D Tax Worksheet	32		
33 34	Enter the smaller of line 29 or line 32		33 34	
35	If line 34 is \$175,000 or less (\$87,500 or less if married filing separately f by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,50 separately for 2010) from the result. Form 1040NR filers, see instructions	for 2010), multiply line 34 00 (\$1,750 if married filing		
36	Enter: • \$68,000 if married filing jointly or qualifying widow(er) for 2010, • \$34,000 if single or married filing separately for 2010, • \$45,550 if head of household for 2010, or • \$2,300 for an estate or trust. Form 1040NR filers, see instructions	36		
37	Enter the amount from line 7 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2010 Schedule D Tax Worksheet, or the amount from line 23 of the 2010 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2010 Schedule D (Form 1041), enter -0 Form 1040NR filers, see instructions	37		
38	Subtract line 37 from line 36. If zero or less, enter -0	38		
39 40	Enter the smaller of line 29 or line 30	39 40		
41	Subtract line 40 from line 39	41		
42	Multiply line 41 by 15% (.15)		42	
	If line 31 is zero or blank, skip lines 43 and 44 and go to line 45. Other	wise, go to line 43.		
43	Subtract line 39 from line 33	43		
44 45	Multiply line 43 by 25% (.25)		44	
45 46	Add lines 35, 42, and 44	or 2010), multiply line 29 00 (\$1,750 if married filing		
47	Enter the smaller of line 45 or line 46 here and on line 11. If you filed Fo		46	
	2010, do not enter this amount on line 11. Instead, enter it on line 4 of the Tax Worksheet in the instructions			

^{*} The 2010 Qualified Dividends and Capital Gain Tax Worksheet is in the 2010 Instructions for Form 1040. The 2010 Schedule D Tax Worksheet is in the 2010 Instructions for Schedule D (Form 1040) (or the 2010 Instructions for Schedule D (Form 1041)).

Form 8801 (2011) Page **3**

					 . age c
Part	Tax Computation Using Maximum Capital Gains Rates				
	Caution. If you did not complete the 2010 Qualified Dividends and Cap the 2010 Schedule D Tax Worksheet, or Part V of the 2010 Schedule instructions before completing this part.				
29	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 25 amount from line 3 of the worksheet in the instructions	55-EZ for 2010, enter		29	
	Caution. If for 2010 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see completing lines 30, 31, and 32.	e the instructions befor	е		
30	Enter the amount from line 6 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2010 Schedule D Tax Worksheet, or the amount from line 22 of the 2010 Schedule D (Form 1041), whichever applies*	30			
	If you figured your 2010 tax using the 2010 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.				
31	Enter the amount from line 19 of your 2010 Schedule D (Form 1040), or line 14b, column (2), of the 2010 Schedule D (Form 1041)	31			
32	Add lines 30 and 31, and enter the smaller of that result or the amount from line 10 of your 2010 Schedule D Tax Worksheet	32			
33	Enter the smaller of line 29 or line 32		-	33	
34 35	Subtract line 33 from line 29			34	
33	by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,50 separately for 2010) from the result. Form 1040NR filers, see instructions	00 (\$1,750 if married fi	ling	35	
36	Enter: • \$68,000 if married filing jointly or qualifying widow(er) for 2010, • \$34,000 if single or married filing separately for 2010, • \$45,550 if head of household for 2010, or • \$2,300 for an estate or trust. Form 1040NR filers, see instructions	36			
37	Enter the amount from line 7 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2010 Schedule D Tax Worksheet, or the amount from line 23 of the 2010 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2010 Schedule D (Form 1041), enter -0 Form 1040NR filers, see instructions	37			
38	Subtract line 37 from line 36. If zero or less, enter -0	38			
39	Enter the smaller of line 29 or line 30	39			
40 41	Enter the smaller of line 38 or line 39				
42	Multiply line 41 by 15% (.15)			42	
	If line 31 is zero or blank, skip lines 43 and 44 and go to line 45. Other				
43	Subtract line 39 from line 33				
44 45	Multiply line 43 by 25% (.25)		_	44 45	
45 46	If line 29 is \$175,000 or less (\$87,500 or less if married filing separately f			40	
	by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,50 separately for 2010) from the result. Form 1040NR filers, see instructions	00 (\$1,750 if married fi	ling	46	
47	Enter the smaller of line 45 or line 46 here and on line 11. If you filed F				
	2010, do not enter this amount on line 11. Instead, enter it on line 4 of the Tax Worksheet in the instructions			47	

^{*} The 2010 Qualified Dividends and Capital Gain Tax Worksheet is in the 2010 Instructions for Form 1040. The 2010 Schedule D Tax Worksheet is in the 2010 Instructions for Schedule D (Form 1040) (or the 2010 Instructions for Schedule D (Form 1041)).

Form 8801 (2011) Page **4**

Part	IV Tentative Refundable Credit		1 age 4
48	Enter the amount from line 21	48	
49	Enter the total of lines 18 and 20 from your 2009 Form 8801. If zero or less, enter -0		
50	Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0		
51	Enter the total of lines 18 and 20 from your 2011 Form 8801. If zero or less, enter -0		
52	Add lines 49 through 51	52	264,683
53	Long-term unused minimum tax credit. Subtract line 52 from line 48 (If zero or less, enter -0-here and on line 26. Do not complete the rest of Part IV)	53	258,963
54	Multiply line 53 by 50% (.50)	54	
55	Enter the amount from your 2010 Form 8801, line 57	55	152,940
56	Enter the larger of line 54 or line 55	56	
57	Enter the smaller of line 53 or line 56. Enter the result here and on line 26	57	
			Form 8801 (2011)

Form 8801 (2011) Page **4**

Part	IV Tentative Refundable Credit		ı a	age -
		40		
48	Enter the amount from line 21	48		
49	Enter the total of lines 18 and 20 from your 2009 Form 8801. If zero or less, enter -0			
50	Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0			
51	Enter the total of lines 18 and 20 from your 2011 Form 8801. If zero or less, enter -0			
	11 2010 01 1000, O1101 0			
52	Add lines 49 through 51	52	1,495,360	
53	Long-term unused minimum tax credit. Subtract line 52 from line 48 (If zero or less, enter -0-			
	here and on line 26. Do not complete the rest of Part IV)	53	1,192,652	
54	Multiply line 53 by 50% (.50)	54		
55	Enter the amount from your 2010 Form 8801, line 57	55	489,026	
56	Enter the larger of line 54 or line 55	56		
57	Enter the smaller of line 53 or line 56. Enter the result here and on line 26	57		
			Form 8801 (2	2011)

Form 8812

Additional Child Tax Credit

1040A 1040A 1040NR 8812 OMB No. 1545-0074

Attachment Sequence No. **47**

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Total Forms Filed = 21,226,694

Your social security number

Part	All Filers	3						
1	1040 filers:	Enter the amount from line 6 of your Child Tax Cred Instructions for Form 1040, line 51).	it Wor	sheet (see the				
	1040A filers:	Enter the amount from line 6 of your Child Tax Cred Instructions for Form 1040A, line 33).	it Worl	sheet (see the		1	21,226,554	
	1040NR filers:	Enter the amount from line 6 of your Child Tax Cred Instructions for Form 1040NR, line 48).	it Worl	ssheet (see the				
	If you used Pub.	972, enter the amount from line 8 of the Child Tax Credit World	ksheet ii	the publication.)			
2	Enter the amoun	t from Form 1040, line 51, Form 1040A, line 33, or Form 1040	NR, line	48		2	7,770,121	
3		rom line 1. If zero, stop ; you cannot take this credit				3	21,207,343	
4a	Earned income (see instructions on back)	4a	21,171,139				
b	Nontaxable cor	mbat pay (see instructions on						
		4b 165,379						
5	Is the amount on	line 4a more than \$3,000?						
	☐ No. Leave	line 5 blank and enter -0- on line 6.						
	Yes. Subtra	ct \$3,000 from the amount on line 4a. Enter the result	5	21,141,143				
6	Multiply the amo	ount on line 5 by 15% (.15) and enter the result				6	21,141,113	
	Next. Do you ha	ave three or more qualifying children?						
		6 is zero, stop; you cannot take this credit. Otherwise, skip Pa or line 6 on line 13.	ırt II an	d enter the smalle	e r of			
	☐ Yes. If line	6 is equal to or more than line 3, skip Part II and enter the ar	nount f	om line 3 on line	e 13.			
		vise, go to line 7.						
Part	Certain	Filers Who Have Three or More Qualifying Childr	en					
7	If married filing	security and Medicare taxes from Form(s) W-2, boxes 4 and 6. g jointly, include your spouse's amounts with yours. If you broad, see instructions on back		1,841,156				
8	1040 filers:	Enter the total of the amounts from Form 1040, lines						
		27 and 57, plus any taxes that you identified using code						
		"UT" and entered on line 60.						
	1040A filers:	Enter -0	8	511,731				
	1040NR filers:	Enter the total of the amounts from Form 1040NR, lines						
		27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.						
9	Add lines 7 and	8	9	2,126,820				
10	1040 filers:	Enter the total of the amounts from Form 1040, lines 64a and 69.		2,120,020				
	1040A filers:							
	1040A mers:	Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA	10	1,421,707				
		taxes withheld that you entered to the left of line 41 (see instructions on back).	10	1,421,707	1			
	1040NR filers:	Enter the amount from Form 1040NR, line 65.						
11		from line 9. If zero or less, enter -0-				11	746,440	
12		of line 6 or line 11				12	2,199,534	
-	_	maller of line 3 or line 12 on line 13.			-		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1
Part		al Child Tax Credit						
13		dditional child tax credit				13	21,151,049	
							Enter this amount on	'
				[i	040	4	Form 1040, line 65, Form 1040A, line 39,	or
					1040A	1	Form 1040NR, line 63	

1040NR

Form **8812**

Additional Child Tax Credit

1040A 1040AR 1040NR 8812 OMB No. 1545-0074

Attachment Sequence No. **47**

Department of the Treasury Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Vous agaid agaists number

varrie(5) SHOWN ON TELUM	Total Forms Filed = 21,226,694			Tours	ocial security number	CI
Part	All Filers	3					
1	1040 filers:	Enter the amount from line 6 of your Child Tax Credit Instructions for Form 1040, line 51).	t Work	sheet (see the			
	1040A filers:	Enter the amount from line 6 of your Child Tax Credit Instructions for Form 1040A, line 33).	t Work	sheet (see the	1	40,106,824	
	1040NR filers:	Enter the amount from line 6 of your Child Tax Credit Instructions for Form 1040NR, line 48).	t Work	ssheet (see the			
	If you used Pub.	972, enter the amount from line 8 of the Child Tax Credit Works	sheet in	the publication.			
2 3		t from Form 1040, line 51, Form 1040A, line 33, or Form 1040N rom line 1. If zero, stop ; you cannot take this credit			. 2	5,954,164 34,152,661	
4a		see instructions on back)	4a	481,416,748			
b		nbat pay (see instructions on					
5			+				
5		line 5 blank and enter -0- on line 6.					
	Yes. Subtra	ct \$3,000 from the amount on line 4a. Enter the result	5	417,271,334			
6		ount on line 5 by 15% (.15) and enter the result			. 6	62,591,317	
		ave three or more qualifying children?					
		6 is zero, stop; you cannot take this credit. Otherwise, skip Par or line 6 on line 13.	t II and	d enter the smaller	of		
		6 is equal to or more than line 3, skip Part II and enter the am	ount fr	om line 3 on line 1	3		
		vise, go to line 7.	iouiit ii	om me 3 on me 1.	٥.		
Part		Filers Who Have Three or More Qualifying Childre	n				
7	If married filing	security and Medicare taxes from Form(s) W-2, boxes 4 and 6. g jointly, include your spouse's amounts with yours. If you road, see instructions on back	7	1,784,519			
8	1040 filers:	Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.					
	1040A filers:	Enter -0	8	466,768			
	1040NR filers:	Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.					
9	Add lines 7 and	8	9	2,251,287			
10	1040 filers:	Enter the total of the amounts from Form 1040, lines 64a and 69.					
	1040A filers:	Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41	10	6,860,119			
		(see instructions on back).					
	1040NR filers:	Enter the amount from Form 1040NR, line 65.				0.40,400	
11		from line 9. If zero or less, enter -0			. 11	910,499	
12	U	of line 6 or line 11			. 12	4,720,128	
Part		al Child Tax Credit					
13		dditional child tax credit			. 13	28,584,836	
	·			104		Enter this amount on Form 1040, line 65, Form 1040A, line 39,	
				104 1040	IOA ONR ◀·	Form 1040NR, line 63	

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

-orm **8814**

Parents' Election To Report Child's Interest and Dividends

2011

Attachment Sequence No. 40

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on your return

► See instructions.

► Attach to parents' Form 1040 or Form 1040NR.

Your social security number

A (Child's name (first, initial, and last) Total Forms Filed = 147,825	Child's	social security number
C I	f more than one Form 8814 is attached, check here		•
Par			
	Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a	24,631
	Enter your child's tax-exempt interest. Do not include this amount on line 1a		
	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2a	84,455
b	Enter your child's qualified dividends included on line 2a. See the instructions		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3	16,044
4	Add lines 1a, 2a, and 3. If the total is \$1,900 or less, skip lines 5 through 12 and go to line 13. If the total is \$9,500 or more, do not file this form. Your child must file his or her own return to report the income	4	95,545
5	Base amount	5	
6	Subtract line 5 from line 4	6	12,693
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)		
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)		
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return		
11 12	Add lines 9 and 10	11	9,201
Part		·	11,000
13	Amount not taxed	13	
14	Subtract line 13 from line 4. If the result is zero or less, enter -0	14	91,598
	Tax. Is the amount on line 14 less than \$950?		
15	No. Enter \$95 here and see the Note below.	15	Į.

Department of the Treasury

Parents' Election To Report Child's Interest and Dividends

► See instructions.

OMB No. 1545-0074 2011 Attachment Sequence No. 40

Your social security number

Internal Revenue Service (99) Name(s) shown on your return ► Attach to parents' Form 1040 or Form 1040NR.

1 0	hild's name (first, initial, and last) Total Forms Filed = 147,825			B Child'	s social security i	number
C If	more than one Form 8814 is attached, check here					
art						
1a	Enter your child's taxable interest. If this amount is different from the child's Forms 1099-INT and 1099-OID, see the instructions		nounts shown on t		33,293	
b	Enter your child's tax-exempt interest. Do not include this amount on line 1a	 1b	3,425	Id	33,293	
2a	Enter your child's ordinary dividends, including any Alaska Permane child received any ordinary dividends as a nominee, see the instruction		-		160,596	
b	Enter your child's qualified dividends included on line 2a. See the instructions	2b	44,371			
3	Enter your child's capital gain distributions. If your child received an as a nominee, see the instructions		_		20,237	
4	Add lines 1a, 2a, and 3. If the total is \$1,900 or less, skip lines 5 through the total is \$9,500 or more, do not file this form. Your child must fireport the income	le his	or her own return	to	044.400	
5	Base amount			5	214,126	
6	Subtract line 5 from line 4				27,636	
	If both lines 2b and 3 are zero or blank, skip lines 7 through 10, er to line 12. Otherwise, go to line 7.	nter -(0- on line 11, and (jo		
,	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7				
3	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8				
)	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9	11,514			
)	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	7,923			
<u> </u>	Add lines 9 and 10			11	19,437	
•	Subtract line 11 from line 6. Include this amount in the total on Fo 1040NR, line 21. In the space next to line 21, enter "Form 8814" and checked the box on line C above, see the instructions. Go to line 13 b	d sho			8,188	
art	Tax on the First \$1,900 of Child's Interest and Dividend	s			•	
3	Amount not taxed			. 13		
į	Subtract line 13 from line 4. If the result is zero or less, enter -0			14	53,332	
	Tax. Is the amount on line 14 less than \$950?		,			

on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box a on Form 1040, line 44, or Form 1040NR, line 42.

 $2011\ ESTIMATED\ DATA\ LINE\ COUNTS\ -\ (ALL\ FIGURES\ ARE\ ESTIMATES\ BASED\ ON\ SAMPLES)$

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8824**

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

OMB No. 1545-1190

Attachment Sequence No. **109**

Department of the Treasury Internal Revenue Service Name(s) shown on tax return

► Attach to your tax return.

Total Forms Filed = 170,268

Sequence No.

Identifying number

Par	Information on the Like-Kind Exchange						
1	Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country. Description of like-kind property given up:						
2	Description of like-kind property received:						
3	Date like-kind property given up was originally acquired (month, day, ye	ear)	3	MM/DD/YYYY			
4	Date you actually transferred your property to other party (month, day,	year)	4	MM/DD/YYYY			
5	Date like-kind property you received was identified by written notice to day, year). See instructions for 45-day written identification requiremen		5	MM/DD/YYYY			
6	Date you actually received the like-kind property from other party (month, d	ay, year). See instructions	6	MM/DD/YYYY			
7	Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III						
Part	II Related Party Exchange Information						
8	Name of related party	Relationship to you	Relate	ed party's identifying number			
	Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)	1	1				
9	During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property?						
10	During this tax year (and before the date that is 2 years after the last trathe exchange), did you sell or dispose of any part of the like-kind property						
	If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is not the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 unless one of the exceptions on line 11 applies.						
11	If one of the exceptions below applies to the disposition, check the app	olicable box:					
а	☐ The disposition was after the death of either of the related parties.						
b	☐ The disposition was an involuntary conversion, and the threat of co	nversion occurred after th	e exc	hange.			
С	You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).						

8824 Form

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

OMB No. 1545-1190

Attachment Sequence No. **109**

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

Name(s) shown on tax return

Total Forms Filed = 170,268

Part	Information on the Like-Kind Exchange								
1	Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country. Description of like-kind property given up:								
2	Description of like-kind property received:								
3	Date like-kind property given up was originally acquired (month, or	day, ye	ar)	3	MM/DD/YYYY				
4	Date you actually transferred your property to other party (month	, day, y	rear)	4	MM/DD/YYYY				
5	Date like-kind property you received was identified by written not day, year). See instructions for 45-day written identification requi			5	MM/DD/YYYY				
6	Date you actually received the like-kind property from other party (mo	onth, da	y, year). See instructions	6	MM/DD/YYYY				
7	Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III								
Part	II Related Party Exchange Information								
8	Name of related party		Relationship to you	Relate	ed party's identifying number				
	Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)								
9	During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property?								
10	During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received?								
	If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is not the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 unless one of the exceptions on line 11 applies.								
11	If one of the exceptions below applies to the disposition, check t	he appl	licable box:						
а	☐ The disposition was after the death of either of the related pa	rties.							
b	☐ The disposition was an involuntary conversion, and the threat	t of con	version occurred after th	e exc	hange.				
С	☐ You can establish to the satisfaction of the IRS that neither the its principal purposes. If this box is checked, attach an explain			had ta	ax avoidance as one of				

Your social security number

Form 8824 (2011) Page 2

Name(s) shown on tax return. Do not enter name and social security number if shown on other side.

Dawl	Declined Cain as (Loca). Decomined Cain, and Decic of Like Kind Drenosty, Dec	!		
Part				
	Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash or of see Reporting of multi-asset exchanges in the instructions.	tner (n	ot iike-kina) propei	πy,
	Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwise,	ao ta	line 15	
12	Fair market value (FMV) of other property given up 12 3,860	, go ic		1
13	Adjusted basis of other property given up	-		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the			
14	gain or (loss) in the same manner as if the exchange had been a sale	14	4,721	
	Caution: If the property given up was used previously or partly as a home, see Property used as	17		
	home in the instructions.			
15	Cash received, FMV of other property received, plus net liabilities assumed by other party,			
10	reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15	10,332	
16	FMV of like-kind property you received	16	145,169	
17	Add lines 15 and 16	17	146.030	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any			
	exchange expenses not used on line 15 (see instructions)	18	164.876	
19	Realized gain or (loss). Subtract line 18 from line 17	19	158,021	
20	Enter the smaller of line 15 or line 19, but not less than zero	20	6,664	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	1,630	
22	Subtract line 21 from line 20. If zero or less, enter -0 If more than zero, enter here and on			
	Schedule D or Form 4797, unless the installment method applies (see instructions)	22	5,599	
23	Recognized gain. Add lines 21 and 22	23	6,713	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions .	24	156,930	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25	164,667	
Part	V Deferral of Gain From Section 1043 Conflict-of-Interest Sales			
26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)			
27	Description of divested property ▶			
28	Description of replacement property ▶			
29	Date divested property was sold (month, day, year)	29	MM/DD/YY	YYY
30	Sales price of divested property (see instructions)			
31	Basis of divested property			
32	Realized gain. Subtract line 31 from line 30	32		
33	Cost of replacement property purchased within 60 days after date			
	of sale	_		
0.4	Culaturat line 20 fuere line 20 If your suless enter 0	0.4		
34	Subtract line 33 from line 30. If zero or less, enter -0	34		
25	Ordinary income under recenture rules. Enter here and an Form 4707 line 10 (assignment)	25		
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35		
36	Subtract line 35 from line 34. If zero or less, enter -0 If more than zero, enter here and on Schedule D or Form 4797 (see instructions)	36		
	Schedule D or Form 4797 (see instructions)	36		
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37		
31	Deferred yann. Oubtract the sunformes 33 and 30 monthine 32	31		
38	Basis of replacement property. Subtract line 37 from line 33	38		

189 AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form 8824 (2011) Page 2 Name(s) shown on tax return. Do not enter name and social security number if shown on other side. Your social security number

Part	III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Rec	eivec	t	
	Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash or other	her (nc	ot like-kind) propert	y,
	see Reporting of multi-asset exchanges in the instructions.			
	Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwise,	go to	line 15.	
12	Fair market value (FMV) of other property given up			
13	Adjusted basis of other property given up			
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14	220,442	
	Caution: If the property given up was used previously or partly as a home, see Property used as			
	home in the instructions.			
15	Cash received, FMV of other property received, plus net liabilities assumed by other party,			
	reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15	1,787,432	
16	FMV of like-kind property you received	16	15.311.387	
17	Add lines 15 and 16	17	17.098.818	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions)	18	12,377,383	
19	Realized gain or (loss). Subtract line 18 from line 17	19	4,721,435	
20	Enter the smaller of line 15 or line 19, but not less than zero	20	849,275	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	52,829	
22	Subtract line 21 from line 20. If zero or less, enter -0 If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)	22	796,668	
23	Recognized gain. Add lines 21 and 22	23	849,498	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions .	24	3,871,938	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25	11,439,449	
Part	IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales			
26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)			
27	Description of divested property ▶			
28	Description of replacement property ▶			
29	Date divested property was sold (month, day, year)	29	MM/DD/YY	YY
30	Sales price of divested property (see instructions)	-		
31	Basis of divested property	-		
32	Realized gain. Subtract line 31 from line 30	32		
33	Cost of replacement property purchased within 60 days after date			
	of sale	-		
34	Subtract line 33 from line 30. If zero or less, enter -0	34		
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35		
36	Subtract line 35 from line 34. If zero or less, enter -0 If more than zero, enter here and on			
33	Schedule D or Form 4797 (see instructions)	36		
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37		
38	Basis of replacement property. Subtract line 37 from line 33	38		

NUI Evi

NUMBER OF RETURNS FILED FOR SELECTED LINES

Expenses for Business Use of Your Home

► File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

► See separate instructions.

2011 Attachment Sequence No. 176

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

Name(s) of proprietor(s) Your social security number Total Forms Filed = 3.949.815 Part of Your Home Used for Business Part I Area used regularly and exclusively for business, regularly for daycare, or for storage of 1 3,667,397 2 3,672,399 % 3 For daycare facilities not used exclusively for business, go to line 4. All others go to line 7. Multiply days used for daycare during year by hours used per day Total hours available for use during the year (365 days x 24 hours) (see instructions) Divide line 4 by line 5. Enter the result as a decimal amount . . . 6 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ▶ % Figure Your Allowable Deduction 8 Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions 8 3,727,345 See instructions for columns (a) and (b) before completing lines 9-21. (a) Direct expenses (b) Indirect expenses Casualty losses (see instructions). 3,028 18.831 71.197 2,136,966 10 Deductible mortgage interest (see instructions) 10 78,696 2,379,305 Real estate taxes (see instructions) 11 12 98.808 2.548.563 **12** Add lines 9, 10, and 11 2,543,515 **13** Multiply line 12, column (b) by line 7. . . . **14** Add line 12, column (a) and line 13 14 2,597,115 15 Subtract line 14 from line 8. If zero or less, enter -0-15 2,483,185 16 32,616 16 Excess mortgage interest (see instructions) . 2,450 2,334,778 17 93,955 17 703,956 18 Rent 18 70.220 1.213.387 19 157,707 19 Repairs and maintenance 20 20 209,751 3,021,228 21 124,132 895.930 21 Other expenses (see instructions). 22 3,225,668 Add lines 16 through 21 Multiply line 22, column (b) by line 7 3,216,519 23 23 892,391 Carryover of operating expenses from 2010 Form 8829, line 42. . . 24 25 Add line 22 column (a), line 23, and line 24. 25 3,543,093 Allowable operating expenses. Enter the **smaller** of line 15 or line 25. 26 2,363,479 27 2.299.552 Limit on excess casualty losses and depreciation. Subtract line 26 from line 15 27 7,336 28 Excess casualty losses (see instructions) 29 1,725,917 29 Depreciation of your home from line 41 below 500,702 30 Carryover of excess casualty losses and depreciation from 2010 Form 8829, line 43 1.764.243 31 32 Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31 . . . 32 1,059,827 33 3,284,951 25,933 34 Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions) 34 35 Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶ 35 3,278,324 **Depreciation of Your Home** Part III 36 Enter the smaller of your home's adjusted basis or its fair market value (see instructions) . . . 1,721,442 36 1,030,816 37 38 1,712,963 39 1,707,096 % 40 41 Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above 1,725,917 **Carryover of Unallowed Expenses to 2012** 1.409.956 **42** Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0- 42 782,846 43 Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-

Department of the Treasury Internal Revenue Service (99)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) **Expenses for Business Use of Your Home**

► File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year. ► See separate instructions.

OMB No. 1545-0074 201 Attachment Sequence No. **176**

Part Part of Your Home Used for Business
1 Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions). 2 Total area of home 3 Divide line 1 by line 2. Enter the result as a percentage 4 Multiply days used for daycare during year by hours used per day 5 Total hours available for use during the year (365 days x 24 hours) (see instructions) 6 Divide line 4 by line 5. Enter the result as a decimal amount 7 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 . ▶ 7 % Part II Figure Your Allowable Deduction 8 Enter the amount from Schedule C. line 29, plus any gain derived from the business use of your home and shown on Schedule D or Form 4797. See instructions see instructions or completing lines 9-21. 9 Casually losses (see instructions) 10 Deductible mortgage interest (see instructions) 11 Add lines 9, 10, and 11
1
2 Total area of home 3 Divide line 1 by line 2. Enter the result as a percentage For daycare facilities not used exclusively for business, go to line 4. All others go to line 7. 4 Multiply days used for daycare during year by hours used per day 5 Total hours available for use during the year (365 days x 24 hours) (see instructions) 6 Divide line 4 by line 5. Enter the result as a decimal amount 7 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3
3 Divide line 1 by line 2. Enter the result as a percentage For daycare facilities not used exclusively for business, go to line 4. All others go to line 7. 4 Multiply days used for daycare during year by hours used per day 5 Total hours available for use during the year (865 days x 24 hours) (see instructions) 6 Divide line 4 by line 5. Enter the result as a decimal amount . 6 Divide line 4 by line 5. Enter the result as a decimal amount . 6 Divide line 4 by line 5. Enter the result as a decimal amount . 7 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3
For daycare facilities not used exclusively for business, go to line 4. All others go to line 7. 4 Multiply days used for daycare aduring year by hours used per day 5 Total hours available for use during the year (366 days x 24 hours) (see instructions) 6 Divide line 4 by line 5. Enter the result as a decimal amount. 7 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3
4 Multiply days used for daycare during year by hours used per day 5 Total hours available for use during he year (365 days x 24 hours) (see instructions) 6 Divide line 4 by line 5. Enter the result as a decimal amount . 6 7 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 . ▶ 7 Part II Figure Your Allowable Deduction 8 Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions . 8 8 65,532,563 8 einstructions for columns (a) and (b) before completing lines 9-2.1 9 Casualty losses (see instructions). 11 Real estate taxes (see instructions). 11 Real estate taxes (see instructions). 11 (a) 4,808,190 11 Add line 12, column (a) and line 13 12 420,737 30,329,209 13 4,740 8,633 14 4,808,190 15 Subtract line 14 from line 8. If zero or less, enter -0-16 Excess mortgage interest (see instructions). 16 6,839 149,377 17 Insurance. 17 56,832 18 Rent 18 8,38,763 8,615,709 19 Repairs and maintenance 19 155,291 3,470,706 10 Uillities 20 316,641 10,586,626 11 Other expenses (see instructions). 17 Insurance 19 155,291 3,470,706 12 Uillities 20 316,641 10,586,626 13 Other expenses (see instructions). 21 141,249 7,281,657 24 Add lines 22 column (b) by line 7. 23 6,028,391 25 Add lines 22 column (b) by line 7. 29 1,015,615 32,872,226 26 Allowable operating expenses from 2010 Form 8829, line 43 26 Carryover of operating expenses from line 41 below 29 1,342,811 29 199,433 39 4 1,000,443 30 1,200,143 31 Add lines 24 through 30 . 31 2,554,595 32 Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31 39,816,674 34 Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4884 (see instructions) 34 32,630
5 Total hours available for use during the year (365 days x 24 hours) (see instructions) 6 Divide line 4 by line 5. Enter the result as a decimal armount. 7 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 . ▶ 7 Part II Figure Your Allowable Deduction 8 Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business use of your home and shown on Schedule D or Form 4797. See instructions or see instructions for columns (a) and (b) before completing lines 9-21. 9 Casualty losses (see instructions). 10 Deductible mortgage interest (see instructions) 11 Real estate taxes (see instructions) 12 Add lines 9, 10, and 11
6 Divide line 4 by line 5. Enter the result as a decimal amount. 7 Business percentage. For dyacare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 . ▶ 7 % Part II Figure Your Allowable Deduction 8 Enter the amount from Schedule D or Form 4797, minus any loss from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions See instructions (or columns (a) and (b) before completing lines 9-21. 9 Casualty losses (see instructions). 10 Deductible mortgage interest (see instructions) 11 Real estate taxes (see instructions) 12 Add lines 9, 10, and 11 . 12 (420,737 30,329,209 13 4,387,453 14 4,888,190 14 4,808,190 15 73,563,009 16 Excess mortgage interest (see instructions) 17 Insurance
Part Figure Your Allowable Deduction
Part II
Figure Your Allowable Deduction Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions
8 Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions See instructions for columns (a) and (b) before completing lines 9–21. 9 Casualty losses (see instructions). 10 Deductible mortgage interest (see instructions) 11 Real estate taxes (see instructions). 11 Add lines 9, 10, and 11. 12 420,737 30,329,209 13 Multiply line 12, column (b) by line 7. 14 Add line 12, column (a) and line 13. 15 Subtract line 14 from line 8. If zero or less, enter -0-16 Excess mortgage interest (see instructions). 16 6,839 149,377 17 Insurance 17 56,832 2,768,150 18 Rent 18 338,763 8,615,709 19 Repairs and maintenance 19 155,291 3,470,706 20 Utilities 20 316,641 10,586,626 21 Other expenses (see instructions). 21 141,249 7,281,657 24 Add lines 16 through 21. 25 Add line 22 column (b) by line 7. 26 Carryover of operating expenses from 2010 Form 8829, line 42. 27 Add line 22 column (a), line 23, and line 24. 28 Allowable operating expenses. Enter the smaller of line 15 or line 25. 29 Limit on excess casualty losses and depreciation. Subtract line 26 from line 15. 20 Carryover of excess casualty losses and depreciation from 2010 Form 8829, line 43 30 Lizou, 143 31 Add lines 28 through 30. 32 Allowable excess casualty losses and depreciation from 2010 Form 8829, line 43 33 Add lines 14, 26, and 32. 34 Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions) 34 32,630
home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions 8 65,532,563
From the business use of your home and shown on Schedule D or Form 4797. See instructions to columns (a) and (b) before completing lines 9-21. Casualty losses (see instructions).
See instructions for columns (a) and (b) before completing lines 9-21. 9 Casualty losses (see instructions) 10 Deductible mortgage interest (see instructions) 11 Real estate taxes (see instructions) 12 Add lines 9, 10, and 11 12 420,737 30,329,209 13 Multiply line 12, column (b) by line 7 12 420,737 30,329,209 15 Subtract line 14 from line 8. If zero or less, enter -0-16 Excess mortgage interest (see instructions) 16 6,839 149,377 17 17 19 17 19 18 18 18 18 18 19 19
9
10 Deductible mortgage interest (see instructions) 10 309,326 21,544,577
11 Real estate taxes (see instructions) 11 106,671 8,697,993 12 Add lines 9, 10, and 11 12 420,737 30,329,209 13 Multiply line 12, column (a) and line 13 13 4.387.453 14 Add line 12, column (a) and line 13 14 4,808,190 15 Subtract line 14 from line 8. If zero or less, enter -0- 16 6,839 149,377 16 Excess mortgage interest (see instructions) 16 6,839 149,377 17 Insurance 17 56,832 2,768,150 18 Rent 18 338,763 8,615,709 19 Repairs and maintenance 19 155,291 3,470,706 20 Utilities 20 316,641 10,586,626 21 Other expenses (see instructions). 21 141,249 7,281,657 22 Add lines 16 through 21 22 1,015,615 32,872,226 23 Multiply line 22, column (b) by line 7 23 6,028,391 24 Carryover of operating expenses from 2010 Form 8829, line 42 25 9,969,522 25 Add lines 22 column (a), line 23, and line 24 25 9,969,522 26 Allowable operating expenses. Enter the smaller of line 15 or line 25 25 9,969,522 27 Excess casualty losses and depreciation. Subtract line 26 from line 15 27 69,473,957 28 Excess casualty losses sand depreciation from
12 Add lines 9, 10, and 11 12 420,737 30,329,209 14 4,808,190 13 Multiply line 12, column (a) and line 13 14 4,808,190 15 Subtract line 14 from line 8. If zero or less, enter -0-16 15 Subtract line 14 from line 8. If zero or less, enter -0-16 15 73,563,009 15 73,563,009 15 73,563,009 16 6,839 149,377 15 73,563,009 16 6,839 149,377 17 17 56,832 2,768,150 18 338,763 8,615,709 19 155,291 3,470,706 19 10,586,626 20 316,641 10,586,626 20 20 316,641 10,586,626 20 21 141,249 7,281,657 24 24 2,925,515 24 24 2,925,515 25 3,60,283,91 24 24 2,925,515 25 9,969,522 26 4,089,051 25 9,969,522 26 4,089,051 27 27 69,473,957 27 28 26 4,089,051 27 27 69,473,957 27 28 27 69,473,957 27 28 11,641
13 Multiply line 12, column (b) by line 7 13 4.387,453 14 4,808,190 15 Subtract line 14 from line 8. If zero or less, enter -0-16 16 6,839 149,377 15 73,563,009 16 Excess mortgage interest (see instructions) . 17 16 6,839 149,377 15 73,563,009 17 56,832 2,768,150 18 8,615,709 19 185,291 3,470,706 20 10 10,586,626 10,586,626 10,586,626 10,586,626
14 Add line 12, column (a) and line 13 14 4,808,190 15 Subtract line 14 from line 8. If zero or less, enter -0-16 Excess mortgage interest (see instructions) 16 6,839 149,377 17 Insurance 17 56,832 2,768,150 18 Rent 18 338,763 8,615,709 19 Repairs and maintenance 19 155,291 3,470,706 20 Utilities 20 316,641 10,586,626 21 Other expenses (see instructions) 21 141,249 7,281,657 22 Add lines 16 through 21 22 1,015,615 32,872,226 23 Multiply line 22, column (b) by line 7 23 6,028,391 24 Carryover of operating expenses from 2010 Form 8829, line 42 25 9,969,522 24 Allowable operating expenses. Enter the smaller of line 15 or line 25 26 4,089,051 27 Limit on excess casualty losses and depreciation. Subtract line 26 from line 15 27 69,473,957 28 Excess casualty losses (see instructions) 28 11,641 29 Depreciation of your home from line 41 below 29 1,342,811 30 Carryover of excess casualty losses and depreciation from 2010 Form 8829, line 43 30 1,200,143 31 Add lines 28 through 30 31 2,554,595 32 Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31 32 919,433
15 Subtract line 14 from line 8. If zero or less, enter -0-16 Excess mortgage interest (see instructions) 16 6.839 149,377 17 Insurance 17 56,832 2.768,150 18 Rent 18 338,763 8,615,709 19 Repairs and maintenance 19 155,291 3,470,706 20 Utilities 20 316,641 10,586,626 21 Other expenses (see instructions) 21 141,249 7,281,657 22 Add lines 16 through 21 22 1,015,615 32,872,226 23 Multiply line 22, column (b) by line 7 23 6,028,391 24 Carryover of operating expenses from 2010 Form 8829, line 42 24 2,925,515 25 Add line 22 column (a), line 23, and line 24 25 9,969,522 26 Allowable operating expenses. Enter the smaller of line 15 or line 25 26 4,089,051 27 Limit on excess casualty losses (see instructions) 28 11,641 29 Depreciation of your home from line 41 below 29 1,342,811 30 Carryover of excess casualty losses and depreciation from 2010 Form 8829, line 43 30 1,200,143 31 Add lines 28 through 30 31 2,554,595 32 Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31 32 919,433 33 9,816,674 34 Casualty loss portion, if any, from lines 14 and 32. Carry amo
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17 Insurance 17 56,832 2,768,150 18 Rent 18 338,763 8,615,709 19 Repairs and maintenance 19 155,291 3,470,706 20 Utilities 20 316,641 10,586,626 21 Other expenses (see instructions). 21 141,249 7,281,657 22 Add lines 16 through 21 22 1,015,615 32,872,226 23 Multiply line 22, column (b) by line 7 23 6,028,391 24 Carryover of operating expenses from 2010 Form 8829, line 42 25 9,969,522 25 Add line 22 column (a), line 23, and line 24. 25 9,969,522 26 A,089,051 25 4,089,051 27 Limit on excess casualty losses and depreciation. Subtract line 26 from line 15 27 69,473,957 28 11,641 29 1,342,811 30 1,200,143 31 Add lines 28 through 30 30 1,200,143 31 2,554,595 32 Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31 32 919,433
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32Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 3132919,43333Add lines 14, 26, and 32
33 Add lines 14, 26, and 32. 32. 33 9,816,674 34 Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions) 34 32,630
34 Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions) 32,630
35 Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶ 9,784,044
Part III Depreciation of Your Home
36 Enter the smaller of your home's adjusted basis or its fair market value (see instructions) 36 430,172,064
37 Value of land included on line 36
38 Basis of building. Subtract line 37 from line 36
39 Business basis of building. Multiply line 38 by line 7
40 Depreciation percentage (see instructions)
41 Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above 41 1,342,811
Part IV Carryover of Unallowed Expenses to 2012
42 Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0
43 Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0- 43 1,635,163
For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13232M Form 8829 (2011

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

8834

Qualified Plug-in Electric and Electric Vehicle Credit

OMB No. 1545-1374

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

201	1
Attachment Sequence No.	111

Name	(s) shown on return Total Forms File	d = 3,	262	Identifyi	ng numbe	er	
Note),						
• Use	e this form to claim the credit for certain two- or three-whee	eled v	ehicles or low-speed four-whe	eled plug	in elec-	tric vehicles	
	im the credit for certain other plug-in electric vehicles on Fo						
	im the credit for certain alternative motor vehicles or plug-in	n elec	tric vehicle conversions on Fo	rm 8910.			
	rt I Qualified Plug-in Electric Vehicle Credit						
Sect	tion A—Vehicle Information		,				
			(a)			(b)	
	a separate column for each vehicle. If you need more column		Vehicle 1		Ve	ehicle 2	
use a	additional Forms 8834 and include the totals on lines 12 and	d 19.					
		١.	229			*	
1	Year, make, and model of vehicle	1					
•			0			0	
2	Vehicle identification number (see instructions)	2	0				
2	Enter data vahiala was placed in service (MM/DDAXXXX)				,	,	
3	Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /				
4	Cost of the vehicle	4					
	: If you did NOT use your vehicle for business or invest		t nurnoses and did not have	a credit	from	nartnershir	or S
	oration, skip Section B and go to Section C. All others, go to			a orcan	. 110111	и ранновии	<i>y</i> 01 C
	tion B—Credit for Business/Investment Use Part o						
	and and an	1	1				
5	Business/investment use percentage (see instructions)	5		%			%
6	Multiply line 4 by line 5	6					T
7	Section 179 expense deduction (see instructions) .	7					
8	Subtract line 7 from line 6	8					
9	Multiply line 8 by 10% (.10)	9					
10	Maximum credit per vehicle	10					
11	Enter the smaller of line 9 or line 10	11					
12	Add columns (a) and (b) on line 11	٠			12	*	
13	Qualified plug-in electric vehicle credit from partnerships				13	*	
14	Business/investment use part of credit. Add lines 12						
	report this amount on Schedule K. All others, report this a	amou	nt on Form 3800, line 1z		14	41	
	tion C—Credit for Personal Use Part of Vehicle						_
15	If you skipped Section B, enter the amount from line 4.						
	If you completed Section B, subtract line 6 from line 4	15					
16	Multiply line 15 by 10% (.10)	16					
17	Maximum credit per vehicle. If you skipped Section B,						
	enter \$2,500. If you completed Section B, subtract line 11 from line 10	47					
40		17 18					
18	Enter the smaller of line 16 or line 17				10	000	+
19 20	Add columns (a) and (b) on line 18				19	908	+
21	Personal credits from Form 1040 or 1040NR (see instruct				21	762	+
22	Subtract line 21 from line 20. If zero or less, stop. You				41	102	+
	credit				22	3,258	1
23	Personal use part of credit. Enter the smaller of line 1	a or li	ine 22 Report the total of this	amount		0,200	+
20	and the amount, if any, from line 30 on Form 1040, line §		•				1
	on that line and enter "8834" in the space next to that	•					

For Paperwork Reduction Act Notice, see instructions.

instructions

Cat. No. 14953G

Form **8834** (2011)

904

^{*} Data not shown because of the small number of sample returns on which it is based.

Form **8834**

Qualified Plug-in Electric and Electric Vehicle Credit

OMB No. 1545-1374

201 Attachment

Department of the Treasury

► Attach to your tax return.

internal nevertue Service			ocquence No. 111
Name(s) shown on return	Total Forms Filed = 3,262	Identifying nu	mber

Note.

	this form to claim the credit for certain two- or three-whee			ın ele	ctric venicies.	
	m the credit for certain other plug-in electric vehicles on Fo					
	m the credit for certain alternative motor vehicles or plug-in	ı elec	tric vehicle conversions on Form 8910.			
Par						
Secti	on A—Vehicle Information					
	separate column for each vehicle. If you need more colum dditional Forms 8834 and include the totals on lines 12 and		(a) Vehicle 1	\	(b) /ehicle 2	
1	Year, make, and model of vehicle	1				
2	Vehicle identification number (see instructions)	2				
3	Enter date vehicle was placed in service (MM/DD/YYYY)	3	1 1	/	/	
4	Cost of the vehicle	4				
Next: corpo	If you did NOT use your vehicle for business or invest ration, skip Section B and go to Section C. All others, go to	ment Sec	tion B.	from	a partnership	or S
Secti	on B—Credit for Business/Investment Use Part of	ver	licie			
5 6	Business/investment use percentage (see instructions) Multiply line 4 by line 5	5	%			%
7	Section 179 expense deduction (see instructions) .	7				
8	Subtract line 7 from line 6	8				
9	Multiply line 8 by 10% (.10)	9				
10	Maximum credit per vehicle	10				
11	Enter the smaller of line 9 or line 10	11				
12	Add columns (a) and (b) on line 11			12	*	
13	Qualified plug-in electric vehicle credit from partnerships			13	*	
14	Business/investment use part of credit. Add lines 12 report this amount on Schedule K. All others, report this a			14	40	
Secti	on C—Credit for Personal Use Part of Vehicle					
15	If you skipped Section B, enter the amount from line 4.					
	If you completed Section B, subtract line 6 from line 4	15				
16	Multiply line 15 by 10% (.10)	16				
17	Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 11 from line 10	47				
40	Enter the smaller of line 16 or line 17	17 18				
18 19				19	1.010	
20	Enter the amount from Form 1040, line 46, or Form 1040			20	1,012	
21	Personal credits from Form 1040 or 1040NR (see instruct			21	19,790	
22	Subtract line 21 from line 20. If zero or less, stop. You credit	cann	ot claim the personal use part of the	22	196,591	
23	Personal use part of credit. Enter the smaller of line 19 and the amount, if any, from line 30 on Form 1040, line 5 on that line and enter "8834" in the space next to that	3 (or	Form 1040NR, line 50). Check box c			

For Paperwork Reduction Act Notice, see instructions.

Form **8834** (2011)

1,003

23

^{*} Data not shown because of the small number of sample returns on which it is based.

Form 8834 (2011) Page 2

Part	Qualified Electric Vehicle Credit			
Cautio	on. This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Fo	rm 85	82-CR or Form 88	310).
24	Qualified electric vehicle passive activity credits allowed for 2011 (see instructions)	24	*	
25	 Regular tax before credits: Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return. 	25		
26 a b c d	Credits that reduce regular tax before the qualified electric vehicle credit: Foreign tax credit	26d	*	
27	Net regular tax. Subtract line 26d from line 25. If zero or less, stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I	27	*	
28	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. Subtract line 28 from line 27. If zero or less, stop here; do not file this form unless you are	28	*	
20	claiming the qualified plug-in electric vehicle credit in Part I	29	*	
30	Qualified electric vehicle credit. Enter the smaller of line 24 or line 29. Report the total of this amount and the amount, if any, from line 23 on Form 1040, line 53; Form 1040NR, line 50; Form			

1120, Schedule J, line 5b; or the appropriate line of your return. If line 29 is smaller than line 24,

What's New

The qualified plug-in electric vehicle credit is scheduled to expire for vehicles acquired after 2011. Do not report these vehicles on Form 8834 unless the credit is extended. See www.irs.gov/form8834 for the latest information about this credit.

General Instructions

see instructions . .

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Use Form 8834 to claim the qualified plug-in electric vehicle credit and any qualified electric vehicle passive activity credits allowed for the current tax year.

The qualified plug-in electric vehicle credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit allowed against both the regular tax and the alternative minimum tax.

Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

Qualified Plug-in Electric Vehicle Credit

Qualified Plug-in Electric Vehicle

This is a vehicle made by a manufacturer that is propelled to a significant extent by an electric motor that draws electricity from a battery that can be recharged from an external source of electricity and has a capacity of not less than:

30

- 2.5 kilowatt hours if the vehicle has 2 or 3 wheels, or
- 4 kilowatt hours if the vehicle has 4 wheels.

The vehicle must also be either:

- A low speed vehicle, or
- A vehicle with 2 or 3 wheels that, according to the manufacturer, has a loaded weight (GVWR) of less than 14,000 pounds.

A low speed vehicle is a vehicle that:

- Has 4 wheels.
- Can attain a speed of more than 20 but not more than 25 miles per hour after 1 mile on a paved level surface, and
- According to the manufacturer, has a loaded weight (GVWR) of less than 3,000 pounds.

Certification and other requirements. Generally, you can rely on the manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that a specific make, model, and model year vehicle qualifies for the credit.

^{*} Data not shown because of the small number of sample returns on which it is based.

Form 8834 (2011) Page **2**

Part II Qualified Electric Vehicle Credit Caution. This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).

24	Qualified electric vehicle passive activity credits allowed for 2011 (see instructions)	24	*	
25	Regular tax before credits: Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return.	25		
26 a b c d	Credits that reduce regular tax before the qualified electric vehicle credit: Foreign tax credit	26d	*	
27	Net regular tax. Subtract line 26d from line 25. If zero or less, stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I	27	*	
28	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.	28	*	
29	Subtract line 28 from line 27. If zero or less, stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I	29	*	
30	Qualified electric vehicle credit. Enter the smaller of line 24 or line 29. Report the total of this amount and the amount, if any, from line 23 on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 29 is smaller than line 24,		0	

What's New

The qualified plug-in electric vehicle credit is scheduled to expire for vehicles acquired after 2011. Do not report these vehicles on Form 8834 unless the credit is extended. See www.irs.gov/form8834 for the latest information about this credit.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Use Form 8834 to claim the qualified plug-in electric vehicle credit and any qualified electric vehicle passive activity credits allowed for the current tax year.

The qualified plug-in electric vehicle credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit allowed against both the regular tax and the alternative minimum tax.

Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

Qualified Plug-in Electric Vehicle Credit

Qualified Plug-in Electric Vehicle

This is a vehicle made by a manufacturer that is propelled to a significant extent by an electric motor that draws electricity from a battery that can be recharged from an external source of electricity and has a capacity of not less than:

195

- 2.5 kilowatt hours if the vehicle has 2 or 3 wheels, or
- 4 kilowatt hours if the vehicle has 4 wheels.

The vehicle must also be either:

- A low speed vehicle, or
- A vehicle with 2 or 3 wheels that, according to the manufacturer, has a loaded weight (GVWR) of less than 14,000 pounds.

A low speed vehicle is a vehicle that:

- Has 4 wheels.
- Can attain a speed of more than 20 but not more than 25 miles per hour after 1 mile on a paved level surface, and
- According to the manufacturer, has a loaded weight (GVWR) of less than 3,000 pounds.

Certification and other requirements. Generally, you can rely on the manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that a specific make, model, and model year vehicle qualifies for the credit.

^{*} Data not shown because of the small number of sample returns on which it is based.

Department of the Treasury Internal Revenue Service

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

OMB No. 1545-1362 Attachment

► See separate instructions. ► Attach to your tax return. Sequence No. 95 Name(s) shown on return Identifying number Total Forms Filed = 1,157 Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004 Part I Kilowatt-hours produced and sold (see instructions) . . . $\,$. $\,$. $\,$ 0.022 0 2 2 3 3 Reduction for government grants, subsidized financing, and other credits: 4 Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, 4 and any federal tax credits allowed for the project for this and all prior tax years (see instructions) . . . 5 Total of additions to the capital account for the project for this and all prior tax years 5 6 Divide line 4 by line 5. Show as a decimal carried to at least 4 places 6 7 7 8 8 9 Part I renewable electricity production credit from partnerships, S corporations, cooperatives, 65 9 10 Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800. 10 68 11 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see 11 12 Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 12 Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005 (a) (c) (b) Electricity produced at qualified Kilowatt-hours produced Column (a) × 13 Rate and sold (see instructions) Column (b) facilities using: 13a Wind Closed-loop biomass . . . 13b 0 13c Geothermal 0 13d 0 Add column (c) of lines 13a through 13d and enter here 13e (c) (b) Electricity produced at qualified 14 Kilowatt-hours produced Column (a) × Rate facilities using: and sold (see instructions) Column (b) 14a Open-loop biomass . . . Small irrigation power . . . 14b 0 14c Landfill gas 0 Trash 14d 0 Hydropower 14e 0 Marine and hydrokinetic 14f renewables Add column (c) of lines 14a through 14f and enter here 14g 15 15 16 16 0 17 17 Refined coal produced at a qualified refined coal production facility 18 × \$6.33 × 18 Tons produced and sold (see instructions) 19 Phaseout adjustment (see instructions) 19 0 20 20 Steel industry fuel produced at a qualified refined coal production facility 0 21 Barrel-of-oil equivalents produced and sold (see instructions) 21

For Paperwork Reduction Act Notice, see separate instructions.

22

Indian coal produced at a qualified Indian coal production facility

Cat. No. 14954R

Form **8835** (2011)

0

22

Department of the Treasury Internal Revenue Service

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

OMB No. 1545-1362 Attachment

► See separate instructions. ► Attach to your tax return. Sequence No. 95 Name(s) shown on return Identifying number Total Forms Filed = 1,157 Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004 Part I Kilowatt-hours produced and sold (see instructions) . . . $\qquad \qquad \qquad \times \quad 0.022$ 0 2 2 3 3 Reduction for government grants, subsidized financing, and other credits: 4 Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions) 4 5 Total of additions to the capital account for the project for this and all prior tax years 5 6 6 7 7 8 Part I renewable electricity production credit from partnerships, S corporations, cooperatives, 9 918 Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S 10 corporations, report this amount on Schedule K. All others, report this amount on Form 3800. 10 5,732 11 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see 11 12 Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 12 Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005 (b) Electricity produced at qualified Kilowatt-hours produced Column (a) × 13 Rate and sold (see instructions) Column (b) facilities using: 13a Wind Closed-loop biomass . . . 13b 0 13c Geothermal 0 13d 0 Add column (c) of lines 13a through 13d and enter here 13e (c) (b) Column (a) × 14 Electricity produced at qualified Kilowatt-hours produced Rate facilities using: and sold (see instructions) Column (b) 14a Open-loop biomass . . . Small irrigation power . . . 14b 0 14c Landfill gas 0 Trash 14d 0 Hydropower 14e 0 е Marine and hydrokinetic 14f renewables 14g 15 15 Phaseout adjustment (see instructions) \$ 0 16 17 17 Refined coal produced at a qualified refined coal production facility 0 18 18 19 19 0 0 20 Steel industry fuel produced at a qualified refined coal production facility Barrel-of-oil equivalents produced and sold (see instructions) 0 21 × \$2.89

For Paperwork Reduction Act Notice, see separate instructions.

22

Cat. No. 14954R

Form **8835** (2011)

0

22

23

Credit before reduction. Add lines 17, 20, 21, and 22

Indian coal produced at a qualified Indian coal production facility

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 8	835 (2011)			Page 2
	Reduction for government grants, subsidized financing, and other credits:			
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)	24	*	
25	Total of additions to the capital account for the project for this and all prior tax years	25	*	
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26	*	
27	Multiply line 23 by the smaller of $1/2$ or line 26	27	*	
28	Subtract line 27 from line 23	28	*	
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	29	1,116	
30	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f (see instructions)	30 31	1,123	
31	Amount anocated to patrons of the cooperative of beneficiaries of the estate of trust (see instructions)	ગ		
32	Cooperatives, estates, and trusts, subtract line 31 from line 30. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	32		

Form **8835** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

199

Form **8835** (2011)

Form 8	8835 (2011)		1	Page 2
	Reduction for government grants, subsidized financing, and other credits:			
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)	24	*	
25	Total of additions to the capital account for the project for this and all prior tax years (see instructions)	25	*	
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26	*	<u> </u>
27	Multiply line 23 by the smaller of $1/2$ or line 26	27	*	T
28	Subtract line 27 from line 23	28	*	
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	29	15,444	
30	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f (see instructions)	30 31	15,942	
31	· · · · · · · · · · · · · · · · · · ·	31		+
32	Cooperatives, estates, and trusts, subtract line 31 from line 30. For electricity, refined coal, or Indian			
	coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined			
	coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	32		

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

8839

Qualified Adoption Expenses

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) ► Attach to Form 1040 or 1040NR. Attach all required documents.

► See separate instructions.

Information About Your Eligible Child or Children-You must complete this part. See instructions for

Attachment Sequence No. 38

Name(s) shown on return

Part I

Total Forms Filed = 49,707

Your social security number

details, including what to do if you need more space. Check if child was-(g) Check if (a) Child's name (b) (f) (c) born **before** Child's year Child's 1 adoption a child became final in of birth identifying number 1994 and with special foreign 2011 or earlier First Last disabled needs child Child 48,214 49,659 0 48,359 19,827 10,075 Child 14,784 13,781 0 8,192 14,484 2 Child 0 *

Caution. If the child was a foreign child, see Special rules in the instructions for line 1, column (e) before you complete Part II or Part III. If you received employer-provided adoption benefits, complete Part III on the back next.

Part	I Adoption Credit										
		Child 1 Child 2 Child 3									
2	Maximum adoption credit per child	2									
3	Did you file Form 8839 for a prior year for the same child? No. Enter -0 Yes. See instructions for the amount to enter. Subtract line 3 from line 2	3	5,168		*		*				
5	Qualified adoption expenses (see instructions)	5	47,955		15,783		*				
	Caution. Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2011.										
6	Enter the smaller of line 4 or line 5	6	47,955		15,783		*				
7	Enter modified adjusted gross inco	me (s	ee instructions)		7					
8	Is line 7 more than \$185,210?										
	■ No. Skip lines 8 and 9, and e	nter -	0- on line 10.								
	☐ Yes. Subtract \$185,210 from	ine 7				8					
9	Divide line 8 by \$40,000. Enter to not enter more than 1.000 .		esult as a dec		•	t leas	st three place	s).	9	x .	
10	Multiply each amount on line 6 by line 9	10									
11	Subtract line 10 from line 6 .	11	47,494		15,782		*				
12	Add the amounts on line 11. This line 71, or Form 1040NR, line documentation	67.	Check box I	b on	that line and	d att	ach all requi	red	12	47,956	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 22843L

Form **8839** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

8839

Qualified Adoption Expenses

► Attach to Form 1040 or 1040NR.

► Attach all required documents.

► See separate instructions.

OMB No. 1545-0074

20

Attachment Sequence No. 38

Your social security number

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Total Forms Filed = 49,707

Information About Your Eligible Child or Children-You must complete this part. See instructions for details, including what to do if you need more space.

			Ch	eck if child wa	s-		(g)	
1	Chile	(b) Child's year of birth	(c) born before 1994 and	(d) a child with special	(e) a foreign	(f) Child's identifying number	Check if adoption became final in 2011 or earlier	
	First	Last		disabled	needs	child		2011 Of Garilor
Child 1								
Child 2								
Child 3								

Caution. If the child was a foreign child, see Special rules in the instructions for line 1, column (e) before you complete Part II or Part III. If you received employer-provided adoption benefits, complete Part III on the back next.

Part	II Adoption Credit										
			Child 1		Child 2		Child 3				
2	Maximum adoption credit per child	2									
3	Did you file Form 8839 for a prior year for the same child? No. Enter -0		60 FE1		*		*				
	Yes. See instructions for the amount to enter.	3	60,551								
4	Subtract line 3 from line 2 .	4									
5	Qualified adoption expenses (see instructions)	5	673,037		146,924		*				
	Caution. Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2011.										
6	Enter the smaller of line 4 or line 5	6	469,732		136,485		*				
7	Enter modified adjusted gross inco	me (s	ee instructions)		7					
8	Is line 7 more than \$185,210?										
	■ No. Skip lines 8 and 9, and e	nter -	0- on line 10.								
	☐ Yes. Subtract \$185,210 from	line 7				8					
9	Divide line 8 by \$40,000. Enter	the re	esult as a dec	imal	(rounded to a	at leas	st three place	s).			
	Do not enter more than 1.000 .				<u> </u>				9	× .	
10	Multiply each amount on line 6										
	by line 9	10									
11	Subtract line 10 from line 6 .	11	454,218		135,550		*				
12	Add the amounts on line 11. This line 71, or Form 1040NR, line documentation	67.	Check box	b on	that line an	d att	ach all requ i	ired	12	610.434	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 22843L

Form **8839** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

Form 8839 (2011) Page **2**

Par	Caution: Before complete			that y	our emplo	yer has	a written q	ualifie	d add	ption assistance	•
	program.		Child 1		Child	2	Child 3	3			
13	Maximum exclusion per child	13							-		
14	Did you receive employer- provided adoption benefits for a prior year for the same child? No. Enter -0 Yes. See instructions for	14									
15	the amount to enter. Subtract line 14 from line 13	15									
16	Employer-provided adoption benefits you received in 2011. This amount should be shown in box 12 of your 2011 Form(s) W-2 with code T	16									
17	Add the amounts on line 16	<u> </u>	<u> </u>						17	4,333	
18	Enter the smaller of line 15 or line 16. But if the child was a child with special needs and the adoption became final in 2011, enter the amount from line 15	18									
19	Enter modified adjusted gross i	ncome									
20	the worksheet in the instructions) Is line 19 more than \$185,210?		19								
20	No. Skip lines 20 and 21, a on line 22.										
21				al (rou	ndod to						
21	at least three places). Do not ente					21	× .				
22	Multiply each amount on line 18 by line 21	22									
23	Excluded benefits. Subtract	22							-		
	line 22 from line 18	23	*		0		0				
24	Add the amounts on line 23								24	*	
25	Taxable benefits. Is line 24 more	than I	ine 17?								
	No. Subtract line 24 from line line 7 of Form 1040 or line 7 of Form 1040 or line 8	ne 8 of	Form 1040NF	R. On t	he dotted I		· ·				
	☐ Yes. Subtract line 17 from line the total you would enter								25	*	

You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.



- You paid adoption expenses in 2010, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2010.
- The total adoption expenses you paid in 2011 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2011 or earlier.
- You adopted a child with special needs and the adoption became final in 2011.

the amount on Form 8839, line 25. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)
Form 8839 (2011)

Part III Employer-Provided Adoption Benefits

Caution: Before completing Part III, ensure that your employer has a written qualified adoption assistance

	program.												
			Cł	nild 1		Chile	d 2		Child	3			
40	Manager and the state of the st	40											
13	Maximum exclusion per child	13									-		
14	Did you receive employer-												
'7	provided adoption benefits for a												
	prior year for the same child?												
	☐ No. Enter -0												
	Yes. See instructions for	14											
15	the amount to enter. Subtract line 14 from line 13	15											
15	Subtract line 14 from line 13	15									-		
16	Employer provided adoption												
10	Employer-provided adoption benefits you received in 2011.												
	This amount should be shown												
	in box 12 of your 2011 Form(s)												
	W-2 with code T	16											
17	Add the amounts on line 16							<u>.</u>			17	21,902	
18	Enter the smaller of line 15 or												
	line 16. But if the child was a												
	child with special needs and the adoption became final in 2011,												
	enter the amount from line 15	18											
19	Enter modified adjusted gross in	ncom	e (from										
	the worksheet in the instructions)			19									
20	Is line 19 more than \$185,210?												
	No. Skip lines 20 and 21, a	nd er	nter -0-										
	on line 22. Yes. Subtract \$185,210 fron	a line	. 10	20									
21	Divide line 20 by \$40,000. Enter the				l nal (ro	unded to							
	at least three places). Do not enter						21		×				
22	Multiply each amount on line 18												
	by line 21	22											
23	Excluded benefits. Subtract line 22 from line 18	23	*			0			0				
		23				0			- 0				
24	Add the amounts on line 23										24	*	
25	Taxable benefits. Is line 24 more	than	line 17?										
	☐ No. Subtract line 24 from line												
	line 7 of Form 1040 or lin	e 8 o	f Form 1	040N	R. On	the dotted							
	7 of Form 1040 or line 8 o						numhar	Redu			25	*	
	the total you would enter												
	the amount on Form 883	9, line	e 25. Ente	er the	resul ⁻	t on line 7 o	of Form	1040	or				
	line 8 of Form 1040NR. E	nter "	SNF" on	the c	lotted	line next to	the en	try line).				

You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.



- You paid adoption expenses in 2010, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2010.
- The total adoption expenses you paid in 2011 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2011 or earlier.
- You adopted a child with special needs and the adoption became final in 2011.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8844**

Department of the Treasury Internal Revenue Service

Name(s) shown on return

Empowerment Zone and Renewal Community Employment Credit

► Attach to your tax return.

OMB No. 1545-1444

Attachment Sequence No. **99**

Identifying number

	Total Forms Filed - 19,307			
1	Enter the total qualified wages paid or incurred during calendar year 2011 only (see instructions)			
а	Qualified empowerment zone wages \$ ×20% (.20)	1a	76	
b	Skip line 1b (see instructions)	1b	0	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages			
3	Empowerment zone and renewal community employment credit from partnerships, corporations, cooperatives, estates, and trusts			
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations stop here and report this amount on Schedule K. All others, stop here and report this amount of Form 3800, Part III, line 3	n	19,899	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (se instructions)	I		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800 Part III, line 3			
For Pa	aperwork Reduction Act Notice, see instructions. Cat. No. 16145S		Form 884 4	(2011)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8844**

Department of the Treasury Internal Revenue Service Name(s) shown on return

Empowerment Zone and Renewal Community Employment Credit

► Attach to your tax return.

OMB No. 1545-1444

205

Attachment Sequence No. **99**

Identifying number

	Total Forms Filed - 19,907			
1	Enter the total qualified wages paid or incurred during calendar year 2011 only (see instructions)			
а	Qualified empowerment zone wages \$ × 20% (.20)	1a	2,654	
b	Skip line 1b (see instructions)	1b	0	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries an wages			
3	Empowerment zone and renewal community employment credit from partnerships, corporations, cooperatives, estates, and trusts			
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations stop here and report this amount on Schedule K. All others, stop here and report this amount of Form 3800, Part III, line 3	n	63,019	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (se instructions)			
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800 Part III, line 3	·		
For Pa	enerwork Reduction Act Notice see instructions Cat No. 16145S		Form 884	4 (2011)

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8846**

Credit for Employer Social Security and Medicare Taxes
Paid on Certain Employee Tips

► Information on Form 8846 and its instructions is available at www.irs.gov/form8846.

OMB No. 1545-1414

2011

Attachment
Sequence No. 98

Department of the Treasury Internal Revenue Service

Name(s) shown on return

Total Forms Filed = 33,600

Identifying number

Note. Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	4,736	
2	Tips not subject to the credit provisions (see instructions)	2	1,363	
3	Creditable tips. Subtract line 2 from line 1	3	4,736	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$106,800, see instructions and check here ▶ □	4	4,736	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	29,400	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 4f	6	32,519	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2011)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Department of the Treasury Internal Revenue Service

Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

▶ Information on Form 8846 and its instructions is available at www.irs.gov/form8846.

OMB No. 1545-1414 Attachment

207

Sequence No. 98 Identifying number Name(s) shown on return Total Forms Filed = 33,600

Note. Claim this credit only for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	453,256	
2	Tips not subject to the credit provisions (see instructions)	2	44,894	
3	Creditable tips. Subtract line 2 from line 1	3	408,362	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$106,800, see instructions and check here ▶ □	4	31,239	
5	Credit for employer social security and Medicare taxes paid on certain employee tips			
3	from partnerships and S corporations	5	159,895	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K.			
	All others, report this amount on Form 3800, line 4f	6	191,134	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2011)

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Archer MSAs and Long-Term Care Insurance Contracts OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

► Attach to Form 1040 or Form 1040NR.

► See separate instructions.

Attachment Sequence No. **39**

Total Forms Filed = 139,049

Social security number of MSA account holder. If both spouses

	Trave MOAS, see instructions			
Secti	on A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and com	plete	Section B.	
Part	Archer MSA Contributions and Deductions. See instructions before completing t jointly and both you and your spouse have high deductible health plans with self-on separate Part I for each spouse.			
1 2	Total employer contributions to your Archer MSA(s) for 2011	2	10,671	
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3	7,512	
4	Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)	4	9 960	
5	Archer MSA deduction. Enter the smallest of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 35, enter "MSA" and the amount	5	8,860 7,460	
	Caution: If line 2 is more than line 5, you may have to pay an additional tax (see instructions).			•
Part	Archer MSA Distributions			
6a	Total distributions you and your spouse received in 2011 from all Archer MSAs (see instructions) .	6a	27,076	
b	Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return (see instructions)	6b	*	
С	Subtract line 6b from line 6a	6c	27,075	
7	Unreimbursed qualified medical expenses (see instructions)	7	19,695	
8	Taxable Archer MSA distributions. Subtract line 7 from line 6c. If zero or less, enter -0 Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount	8	7,383	
9a	If any of the distributions included on line 8 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here		·	
b	Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "MSA" and the amount	9b	*	
Secti	on B. Medicare Advantage MSA Distributions. If you are filing jointly and both you are distributions in 2011 from a Medicare Advantage MSA, complete a separate Section instructions).			
10	Total distributions you received in 2011 from all Medicare Advantage MSAs (see instructions)	10	*	
11	Unreimbursed qualified medical expenses (see instructions)	11	*	
12	Taxable Medicare Advantage MSA distributions. Subtract line 11 from line 10. If zero or less, enter -0 Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount	12	*	
13a	If any of the distributions included on line 12 meet any of the Exceptions to the Additional 50% Tax (see instructions), check here			
b	Additional 50% tax (see instructions). Enter 50% (.50) of the distributions included on line 12 that are subject to the additional 50% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "Med MSA" and the amount	13b	*	
For Pa	perwork Reduction Act Notice, see your tax return instructions. Cat. No. 24091H	-	Form 8853	(2011

^{*} Data not shown because of the small number of sample returns on which it is based.

Form **8853**

Archer MSAs and Long-Term Care Insurance Contracts

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040 or Form 1040NR.

► See separate instructions.

Attachment Sequence No. **39**

Name(s) shown on return Social security number of MSA Total Forms Filed = 139.049 account holder. If both spouses have MSAs, see instructions Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B. Archer MSA Contributions and Deductions. See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse. Total employer contributions to your Archer MSA(s) for 2011 1 Archer MSA contributions you made for 2011, including those made from January 1, 2012, 2 through April 17, 2012, that were for 2011. Do not include rollovers (see instructions) 2 18,428 3 Limitation from the Line 3 Limitation Chart and Worksheet in the instructions 3 20,660 Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.) 4 713,568 Archer MSA deduction. Enter the smallest of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or 5 11,644 Caution: If line 2 is more than line 5, you may have to pay an additional tax (see instructions). **Archer MSA Distributions** Part II 6a Total distributions you and your spouse received in 2011 from all Archer MSAs (see instructions). 6a 128.181 Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return (see instructions) 6b 128.176 Subtract line 6b from line 6a 6c 130,957 7 7 8 Taxable Archer MSA distributions. Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted 8 6.591 If any of the distributions included on line 8 meet any of the Exceptions to the Additional b Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, 9b Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2011 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see instructions). 10 Total distributions you received in 2011 from all Medicare Advantage MSAs (see instructions) . . . 10 11 11 12 Taxable Medicare Advantage MSA distributions. Subtract line 11 from line 10. If zero or less. enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount 12 If any of the distributions included on line 12 meet any of the Exceptions to the Additional b Additional 50% tax (see instructions). Enter 50% (.50) of the distributions included on line 12 that

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 24091H

13b

Form **8853** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

Form 8853 (2011)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Attachment Sequence No. 39 Page 2

ivarrie oi	policyfiolder (as shown on Form 1040)		ocial security number of blicyholder			
Section	on C. Long-Term Care (LTC) Insurance Contracts. See Filing before completing this section.	-	rements for Sec	tion C	in the instr	uctions
	If more than one Section C is attached, check here					▶ 🗆
14a	Name of insured ▶ b Socia	al secu	rity number of insur	red ▶		
15	In 2011, did anyone other than you receive payments on a per diem or otl qualified LTC insurance contract covering the insured or receive acceleratinsurance policy covering the insured?	ted dea	ath benefits under a	a life	☐ Yes	☐ No
16	Was the insured a terminally ill individual?	ted dea	ath benefits that we	,502· · ere paid	☐ Yes	☐ No
17	Gross LTC payments received on a per diem or other periodic basis. Enter amounts from box 1 of all Forms 1099-LTC you received with respect to 1 "Per diem" box in box 3 is checked			17	61,377	
	Caution: Do not use lines 18 through 26 to figure the taxable amount of LTC insurance contract that is not a qualified LTC insurance contract. Insurance excludable from your income (for example, if the benefits are not paid sickness through accident or health insurance), report the amount not except 1040, line 21.	stead, i for per	f the benefits are rsonal injuries or			
18 19	Enter the part of the amount on line 17 that is from qualified LTC insurant Accelerated death benefits received on a per diem or other periodic basis amounts you received because the insured was terminally ill (see instruction).	s. Do n	ot include any	18	45,838 *	
20	Add lines 18 and 19			20	46,844	
21 22	Multiply \$300 by the number of days in the LTC period	21	59,773 71,581			
23 24	Enter the larger of line 21 or line 22	23	83,847 46.396			
	Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions.		10,000			
25 26	Per diem limitation. Subtract line 24 from line 23			25	75,461	

Form **8853** (2011)

2,198

26

amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the

^{*} Data not shown because of the small number of sample returns on which it is based.

Form 8853 (2011) Attachment Sequence No. 39 Page 2

Name of policyholder (as shown on Form 1040)

Social security

Social security number of policyholder ▶

Section C. Long-Term Care (LTC) Insurance Contracts. See Filing Requirements for Section C in the instructions before completing this section. If more than one Section C is attached, check here 14a Name of insured ▶ **b** Social security number of insured ▶ 15 In 2011, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life No 16 Yes Note: If "Yes" and the only payments you received in 2011 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26. Gross LTC payments received on a per diem or other periodic basis. Enter the total of the 17 amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the 1.515.975 17 Caution: Do not use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a qualified LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21. 18 Enter the part of the amount on line 17 that is from qualified LTC insurance contracts 18 1,161,526 Accelerated death benefits received on a per diem or other periodic basis. Do not include any 19 amounts you received because the insured was terminally ill (see instructions) 19 20 1,220,021 20 Note: If you checked "Yes" on line 15 above, see Multiple Payees in the instructions before completing lines 21 through 25. 21 Multiply \$300 by the number of days in the LTC period 21 5,391,851 22 Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions) 22 2,687,932 Enter the larger of line 21 or line 22 23 23 6,255,096 Reimbursements for qualified LTC services provided for the insured 24 1.187.451 Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions. 25 5,235,130 25 26 Taxable payments. Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the

Form **8853** (2011)

8.833

26

211

^{*} Data not shown because of the small number of sample returns on which it is based.

 $2011\ ESTIMATED\ DATA\ LINE\ COUNTS-(ALL\ FIGURES\ ARE\ ESTIMATES\ BASED\ ON\ SAMPLES)$

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8863**

Department of the Treasury Internal Revenue Service (99) Education Credits (American Opportunity and Lifetime Learning Credits)

► See separate instructions to find out if you are eligible to take the credits.
 ► Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2011
Attachment
Sequence No. 50

Name(s) shown on return

Total Forms Filed = 15,674,491

Your social security number



You cannot take both an education credit and the tuition and fees deduction (see Form 8917) for the **same student** for the same year.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	instructions). D o not enter more	expenses (see instructions). Do not enter more than \$4,000 for		00 in o			nn enter the amount from	
_	Student # 1	12,950,059	12,950,059						12,950,059	
	Student # 2	1,194,185	1,194,185						1,194,185	
_	Student # 3	103,510	103,510						103,510	
_	Student # 4	*	*						*	
 <u>-</u> -										
	Tentative American opportifetime learning credit for a continuous					ou a	-	2	12,950,059	

Part II Lifetime Learning Credit

Caution: You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year.

	uic sai	ne year.							
3	First name	(a) Student's name (a	s shown on page 1 of your tax retur	number (as sl			(c) Qualifi expenses instruction	(see	
		Student # 1	Student # 2	2,884,346	88,142		2,884,346	88,	,142
	·	Student # 3	Student # 4	*	0		*	C)
4	Add the amo	ounts on line 3, colum	nn (c), and enter the total			4	2,884,346		_
5	5 Enter the smaller of line 4 or \$10,000						2,884,346		
6	Tentative lifetime learning credit. Multiply line 5 by 20% (.20). If you have an entry on line 2, go to								
	Part III; othe	rwise go to Part IV .				6	2,884,346		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 25379M

Form **8863** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

Education Credits (American Opportunity and Lifetime Learning Credits)

▶ See separate instructions to find out if you are eligible to take the credits. ► Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074 201 Attachment Sequence No. **50**

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Total Forms Filed = 15,674,491

Your social security number



You cannot take both an education credit and the tuition and fees deduction (see Form 8917) for the same student for the same year.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)			(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0			(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).
	Student # 1		38,696,144					26,703,149
	Student # 2		3,593,748					2,466,609
	Student # 3		321,906					219,496
_	Student # 4		*					*
 	ontativa American anno		a amazunta an lin	. 1	column (f) If you	are taking the		
	entative American oppor etime learning credit for a				• • • •	_	2	29,399,943

Caution: You cannot take the American opportunity credit and the lifetime learning credit for the same student in the same year

	trie sarrie year.							
3	(a) Student's name (as shown on page 1 of your tax return) (b) Student's social securinumber (as shown on page 1 of your tax return) First name Last name (b) Student's social securinumber (as shown on page 1 of your tax return)					(c) Qualific expenses (: instruction	see	
	Studer	Student # 1 Student # 2					15,868,821	303,819
	Stude	nt # 3	Student # 4			*	0	
4	Add the amounts on	line 3, colum	n (c), and enter the total			4	16,172,984	
5	5 Enter the smaller of line 4 or \$10,000						12,117,224	
6	Tentative lifetime learning credit. Multiply line 5 by 20% (.20). If you have an entry on line 2, go to							
	Part III; otherwise go	to Part IV .				6	2,423,453	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 25379M

Form **8863** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

Form 8863 (2011) Page **2**

Part	Refundable American Opportunity Credit					
7	Enter the amount from line 2			7		
8	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	8	12,950,059			
9	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you		12,330,033			
9	are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from					
	Puerto Rico, see Pub. 970 for the amount to enter	9	12,724,975			
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credit	10	12,927,428			
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household,	10	12,027,120			
•••	or qualifying widow(er)	11	12,927,428			
12	If line 10 is:					
	• Equal to or more than line 11, enter 1.000 on line 12)			
	• Less than line 11, divide line 10 by line 11. Enter the result as a decimal (ro	unde	ed to	12	12,927,428	
	at least three places))			
13	Multiply line 7 by line 12. Caution: If you were under age 24 at the end of the					
	the conditions on page 4 of the instructions, you cannot take the refundable					
	credit. Skip line 14, enter the amount from line 13 on line 15, and check this l			13	12,927,428	
14	Refundable American opportunity credit. Multiply line 13 by 40% (.40). En			14	40 000 007	
Part	on Form 1040, line 66, or Form 1040A, line 40. Then go to line 15 below . Nonrefundable Education Credits			14	12,823,967	
15	Subtract line 14 from line 13			15	12,927,428	
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip line	noc ·		-	12,927,420	
10	enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see ins			16	2,892,330	
17	Enter: \$122,000 if married filing jointly; \$61,000 if single, head of		[•
	household, or qualifying widow(er)	17	2,892,330			
18	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you					
	are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from					
	Puerto Rico, see Pub. 970 for the amount to enter	18	2,892,245			
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22	19	2,874,051			
20	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household,	13	2,074,031			
20	or qualifying widow(er)	20	2,874,051			
21	If line 19 is:	11	_,0: :,00:			
	• Equal to or more than line 20, enter 1.000 on line 21 and go to line 22					
	• Less than line 20, divide line 19 by line 20. Enter the result as a decimal (re	ound	led to at least three			
	places)			21	2,874,051	_
22	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksh	•	•	22	2,874,051	
23	Nonrefundable education credits. Enter the amount from line 11 of the				12.054.600	
	(see instructions) here and on Form 1040, line 49, or Form 1040A, line 31.			23	12,054,606	

Form 8863 (2011) Page **2**

Part	III Refundable American Opportunity Credit						
7	Enter the amount from line 2			7	7		
8	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	8	1,622,894,179				
9	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	9	577,239,755				
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credit	10	1,048,321,065				
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11	179,956,613				
12	If line 10 is: • Equal to or more than line 11, enter 1.000 on line 12)				
	Less than line 11, divide line 10 by line 11. Enter the result as a decimal (ro at least three places)		ed to	. 1	2	12,788,994	
13	Multiply line 7 by line 12. Caution: If you were under age 24 at the end of the the conditions on page 4 of the instructions, you cannot take the refundable	Åme	erican opportunity				
	credit. Skip line 14, enter the amount from line 13 on line 15, and check this because the state of the state				3	28,977,818	
14	Refundable American opportunity credit. Multiply line 13 by 40% (.40). Enton Form 1040, line 66, or Form 1040A, line 40. Then go to line 15 below .				4	11,516,924	
Part							
15	Subtract line 14 from line 13			_	5	17,460,894	
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip line enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see ins				6	2,434,552	
17	Enter: \$122,000 if married filing jointly; \$61,000 if single, head of household, or qualifying widow(er)	17	258,426,532				
18	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	18	140,407,017				
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22	19	119,257,346				
20	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	20	42,046,363				
21	If line 19 is:						
	• Equal to or more than line 20, enter 1.000 on line 21 and go to line 22						
	• Less than line 20, divide line 19 by line 20. Enter the result as a decimal (replaces)			2	1	28,219,470	
22	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Workshop		· · · · · · · · · · · · · · · · · · ·	_	2	2,359,627	
23	Nonrefundable education credits. Enter the amount from line 11 of the (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31.				3	12,366,511	
						- 0060 m	044

Form **8863** (2011)

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

8864

Biodiesel and Renewable Diesel Fuels Credit

OMB No. 1545-1924

2011
Attachment
Sequence No. 141

Department of the Treasury Internal Revenue Service ► Attach to your tax return.

Name(s) shown on return

Total Forms Filed = 5,638

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate)	(c) Column (a) x Colur	mn (b)
1	Biodiesel (other than agri-biodiesel)	1				*	
2	Agri-biodiesel	2				*	
3	Renewable diesel	3				0	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel						
	mixture	4				0	
5	Agri-biodiesel included in a biodiesel mixture		0				
6	Renewable diesel included in a renewable diesel mixture		0				
7	Qualified agri-biodiesel production	7				*	
8	Add lines 1 through 7. Include this amount in your income for 20				8	533	
9	Biodiesel and renewable diesel fuels credit from partnership estates, and trusts (see instructions)				9	5,262	
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line S corporations, report this amount on Schedule K. All others, repline 11		10	5,638			
11	Amount allocated to patrons of the cooperative or beneficial				10	3,036	-
• • •	instructions)				11		
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. F				- ' ' -		_
	line 1I				12		

General Instructions

Section references are to the Internal Revenue Code.

What's New

• The biodiesel and renewable diesel fuels credit is scheduled to expire for fuel sold or used after 2011. Do not report this fuel on Form 8864 unless the credit is extended. See www.irs.gov/form8864 for the latest information about this credit.

Purpose of Form

Use Form 8864 to figure your biodiesel and renewable diesel fuels credit. Claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- · Biodiesel credit,
- Renewable diesel credit,
- Biodiesel mixture credit,
- · Renewable diesel mixture credit, and
- Small agri-biodiesel producer credit.

Definitions and Special Rules

Certification

To claim a credit on lines 1 through 6, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, the certificate must indicate at all appropriate locations that the fuel to which it relates is renewable diesel and state that the fuel meets the requirements discussed under *Renewable Diesel* on page 2. However, if the certificate or statement was attached to a previously filed claim, attach a statement with the following information.

- Certificate identification number.
- Total gallons of agri-biodiesel, biodiesel other than agri-biodiesel, or renewable diesel on the certificate.
- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

See Notice 2005-62, 2005-35 I.R.B. 443, or Pub. 510, Excise Taxes, for the model certificate and statement.

Form **8864** (2011)

Form **8864**

Biodiesel and Renewable Diesel Fuels Credit

OMB No. 1545-1924

2011
Attachment
Sequence No. 141

Department of the Treasury Internal Revenue Service ► Attach to your tax return.

Name(s) shown on return

Total Forms Filed = 5,638

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	;	(c) Column (a) x Colur	mn (b)
1	Biodiesel (other than agri-biodiesel)	1				*	
2	Agri-biodiesel	2				*	
3	Renewable diesel	3				0	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel						
	mixture	4				0	
5	Agri-biodiesel included in a biodiesel mixture		0				
6	Renewable diesel included in a renewable diesel mixture		0				
7	Qualified agri-biodiesel production	7				*	
8	Add lines 1 through 7. Include this amount in your income for 20				8	423	
9	Biodiesel and renewable diesel fuels credit from partnership estates, and trusts (see instructions)				9	11,469	
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line S corporations, report this amount on Schedule K. All others, replice 11.	ort th	nis amount on Form 38			44.000	
	line 11				10	11,892	-
11	Amount allocated to patrons of the cooperative or beneficial instructions)				11		
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. F line 11				12		

General Instructions

Section references are to the Internal Revenue Code.

What's New

• The biodiesel and renewable diesel fuels credit is scheduled to expire for fuel sold or used after 2011. Do not report this fuel on Form 8864 unless the credit is extended. See www.irs.gov/form8864 for the latest information about this credit.

Purpose of Form

Use Form 8864 to figure your biodiesel and renewable diesel fuels credit. Claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- · Biodiesel credit,
- Renewable diesel credit.
- Biodiesel mixture credit,
- · Renewable diesel mixture credit, and
- Small agri-biodiesel producer credit.

Definitions and Special Rules

Certification

To claim a credit on lines 1 through 6, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, the certificate must indicate at all appropriate locations that the fuel to which it relates is renewable diesel and state that the fuel meets the requirements discussed under *Renewable Diesel* on page 2. However, if the certificate or statement was attached to a previously filed claim, attach a statement with the following information.

- Certificate identification number.
- Total gallons of agri-biodiesel, biodiesel other than agri-biodiesel, or renewable diesel on the certificate.
- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

See Notice 2005-62, 2005-35 I.R.B. 443, or Pub. 510, Excise Taxes, for the model certificate and statement.

)

Form **8880**

Credit for Qualified Retirement Savings Contributions

► Attach to Form 1040, Form 1040A, or Form 1040NR.

► See instructions on back.

2011

OMB No. 1545-0074

Attachment Sequence No. **54**

Department of the Treasury Internal Revenue Service Name(s) shown on return

Total Forms Filed = 6,936,285

Your social security number



You cannot take this credit if either of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$28,250 (\$42,375 if head of household; \$56,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1994, (b) is claimed as a dependent on someone else's 2011 tax return, or (c) was a student (see instructions).

			ase s zorr tax return,	(-,		(a) You		(b) Your spouse
1	Traditional and	Roth IRA cont	tributions for 2011 F	Oo not include rollover		(a) Tou		(b) I our spouse
•	contributions.				1	619,876		228,010
2	Elective deferra	als to a 401(k)	or other qualified em	nployer plan, voluntary	•	,		-,,,,,
				contributions for 2011				
	(see instruction	ıs)			2	5,297,622		1,069,987
3	Add lines 1 and	12			3	5,701,568		1,230,769
4	Certain distrib	utions receive	d after 2008 and	before the due date				
				(see instructions). If				
				unts in both columns.				
		•			4	257,222		109,407
5					5	5,692,020		1,225,708
3			aller of line 5 or \$2,0		6	5,692,020		1,225,708
7			zero, stop ; you canr				7	6,519,553
3			1 1040, line 38*; Fo	rm 1040A, line 22; or	0	0.540.550		
					8	6,519,553		
9	Enter the appli	cable decimal a	amount shown below	V:				
	If line	Ris—		And your filing status i	is—			
	II lille	0 13 —	Married	Head of		a Manusia di Silina		
	Over—	But not	filing jointly	household		le, Married filing eparately, or		
	0 000	over-		n line 9—		ifying widow(er)		
		\$17,000	.5	.5		.5		
	\$17,000	\$18,250	.5	.5		.2		
	\$18,250	\$25,500	.5	.5		.1	9	6,497,586 X.
	\$25,500	\$27,375	.5	.2		.1		
	\$27,375	\$28,250	.5	.1		.1		
	\$28,250	\$34,000	.5	.1		.0		
	\$34,000	\$36,500	.2	.1		.0		
	\$36,500	\$42,375	.1	.1		.0		
	\$42,375	\$42,375 \$56,500	.1	.0		.0 .0		
		\$56,500 	.1 .0	.0 .0		.0		
	\$42,375	\$56,500 	.1 .0	.0	dit.	.0 .0		
	\$42,375 \$56,500 Multiply line 7 I	\$56,500 Note: <i>If</i> by line 9	.1 .0 line 9 is zero, stop ; y	.0 .0 vou cannot take this cred	dit.	.0 .0	10	6,497,586
	\$42,375 \$56,500 Multiply line 7 I Enter the amo	\$56,500 Note: If oy line 9 unt from Forn	.1 .0 <i>line 9 is zero, stop; y</i> n 1040, line 46; For	.0 .0 You cannot take this cred 	 	.0 .0 .0	10	6,497,586
1	\$42,375 \$56,500 Multiply line 7 I	\$56,500 Note: If oy line 9 unt from Forn	.1 .0 line 9 is zero, stop ; y	.0 .0 You cannot take this cred 	dit. 11	.0 .0	10	6,497,586
1	\$42,375 \$56,500 Multiply line 7 I Enter the amo	\$56,500 Note: If oy line 9 unt from Forn line 44 Enter the total	.1 .0 line 9 is zero, stop ; y n 1040, line 46; For 	.0 .0 You cannot take this cred 	 	.0 .0 .0	10	6,497,586
0 1	\$42,375 \$56,500 Multiply line 7 I Enter the amo Form 1040NR, 1040 filers:	\$56,500 Note: If by line 9 unt from Forn line 44 Enter the total and Schedule I	.1 .0 line 9 is zero, stop; y n 1040, line 46; For of your credits from R, line 22.	.0 .0 ./ou cannot take this cree 	 	.0 .0 .0	10	6,497,586
1	\$42,375 \$56,500 Multiply line 7 I Enter the amo Form 1040NR, 1040 filers:	S56,500 Note: If by line 9 unt from Forn line 44 Enter the total and Schedule I Enter the total	.1 .0 line 9 is zero, stop; y	.0 .0 .7 .0 .7 .0 .7 .0 .7 .0 .0 .0 .0 .0 .0 .0 .0 .0 .0 .0 .0 .0	11	.0 .0 .0	10	6,497,586
1	\$42,375 \$56,500 Multiply line 7 I Enter the amo Form 1040NR, 1040 filers: 1040A filers:	Note: If Note: If y line 9 unt from Forn line 44 Enter the total and Schedule I Enter the total Enter the total	.1 .0 line 9 is zero, stop; y	.0 .0 .70u cannot take this creed	 	.0 .0 .0		
1 2 3	\$42,375 \$56,500 Multiply line 7 I Enter the amo Form 1040NR, 1040 filers: 1040A filers: Subtract line 12	Note: If Note: If y line 9 unt from Forn line 44 Enter the total and Schedule I Enter the total Enter the total Enter the total 2 from line 11.	.1 .0 line 9 is zero, stop; y n 1040, line 46; For of your credits from R, line 22. of your credits from line of your credits from line If zero, stop; you ca	.0 .0 .7ou cannot take this cree	11	.0 .0 .0 	13	6,497,586 6,416,811
1	\$42,375 \$56,500 Multiply line 7 I Enter the amo Form 1040NR, 1040 filers: 1040A filers: Subtract line 13 Credit for qua	Note: If Note: If You line 9 Yount from Forn Ine 44 Enter the total And Schedule I Enter the total Enter the total Enter the total 2 from line 11.	.1 .0 line 9 is zero, stop; y n 1040, line 46; For of your credits from R, line 22. of your credits from line of your credits from line If zero, stop; you ca ent savings contrib	.0 .0 .70u cannot take this creed	11 12 	.0 .0 .0 	13	

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

Form **8880**

Credit for Qualified Retirement Savings Contributions

► Attach to Form 1040, Form 1040A, or Form 1040NR.

► See instructions on back.

OMB No. 1545-0074

Attachment Sequence No. **54**

Department of the Treasury Internal Revenue Service Name(s) shown on return

Total Forms Filed = 6.936.285

Your social security number



You cannot take this credit if either of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$28,250 (\$42,375 if head of household; \$56,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1994, (b) is claimed as a dependent on someone else's 2011 tax return, or (c) was a **student** (see instructions).

						(a) You		(b) Your spouse
1		Roth IRA con	tributions for 2011. D	o not include rollover				
	contributions.				1	1,774,426		763,385
2				ployer plan, voluntary				
				ontributions for 2011				
	(see instruction	′			2	7,676,320		1,906,225
3	Add lines 1 and				3	9,450,746		2,669,610
4				pefore the due date				
				(see instructions). If				
				nts in both columns.		440.405		000.074
_		•			4	446,165		328,371
5					5	9,215,625		2,511,558
6 7		•	zero, stop ; you cannot	00	О	6,306,949	. 7	1,448,056 7,755,005
8				m 1040A, line 22; or			/	7,755,005
Ü					8	213,582,124		
9			amount shown below			213,302,124		
J	Enter the applic	sabic decimal	amount shown below	•				
	If line	8 is-	A	nd your filing status	is-			
			Married	Head of		le, Married filing		
	Over-	But not over—	filing jointly	household		separately, or		
		over —	Enter on	line 9—	Qua	lifying widow(er)		
		\$17,000	.5	.5		.5		
	\$17,000	\$18,250	.5	.5		.2		
	\$18,250	\$25,500	.5	.5		.1	9	Χ.
	\$25,500	\$27,375	.5	.2		.1		
	\$27,375	\$28,250	.5	.1		.1		
	\$28,250	\$34,000	.5	.1		.0		
	\$34,000	\$36,500	.2	.1		.0		
	\$36,500	\$42,375	.1	.1		.0		
	\$42,375	\$56,500	.1	.0		.0		
	\$56,500		.0	.0		.0		
				ou cannot take this cre	edit.			
10	Multiply line 7 b	,			; .		. 10	1,376,261
11			n 1040, line 46; Fori	m 1040A, line 28; or				
40	,				11	10,845,146		
12	1040 filers:		l of your credits from li	nes 47 through 49,				
	40404 51	and Schedule		}				
	1040A filers:		of your credits from line	•	40	724 444		
12			of your credits from lines		12	731,111	. 13	10,114,035
13 14				nnot take this credit. u tions. Enter the sm				10,111,000
.~				32; or Form 1040NR, I				1,117,627
			,	,			14	.,,0=1

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Health Coverage Tax Credit

Attachment

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

► Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR

Sequence No. 134 Recipient's social security number

Name of recipient (if both spouses are recipients, complete a separate form for each spouse) Total Forms Filed = 19,943

Note. See the instructions for line 7 if you received advance (monthly) payments and you are only filing Form 8885 to claim the additional credit as reported on your Form 1099-H. You will need to include this amount on line 7.

Before you begin: See Definitions and Special Rules in the instructions.



Do not complete this form if you can be claimed as a dependent on someone else's 2011 tax return.

Complete This Part To See if You Are Eligible To Take This Credit Part I

- Check the boxes below for each month in 2011 that all of the following statements were true on the first day of that month.
 - You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension payee; or you were a qualified family member of an individual who fell under one of the categories listed above when he or she passed away or with whom you finalized a divorce.
 - You and/or your family member(s) were covered by a qualified health insurance plan for which you paid the entire premiums, or your portion of the premiums, directly to your health plan or to "U.S. Treasury-HCTC."
 - You were **not** enrolled in Medicare Part A. B. or C. or you were enrolled in Medicare but your family member(s) qualified for the HCTC.
 - You were not enrolled in Medicaid or the Children's Health Insurance Program (CHIP).
 - You were not enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).
 - You were **not** imprisoned under federal, state, or local authority.
 - Your employer did not pay 50% or more of the cost of coverage.
 - You did not receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

☐ July ☐ August ☐ September ☐ October ☐ November ☐ December Part II Health Coverage Tax Credit				•	·					
☐ July ☐ August ☐ September ☐ October ☐ November ☐ December	art II	Health Covera	age Tax Credit						•	
└│ January		_ ,	三	=	= '	=	,	=	er	

Enter in each column the amount paid directly to your health plan for qualified health insurance coverage for the months checked on line 1 that are included under the heading for the column (see instructions). Do not include on line 2 any qualified health insurance premiums paid to "U.S. Treasury-HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency Grant. Also, do not include any advance (monthly) payments or reimbursement credits you received as shown on



7

You must attach the required documents listed in the instructions for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.

- Enter in each column the total amount of any Archer MSA or health savings accounts distributions used to pay for qualified health insurance coverage for the months checked on line 1 that are included under the heading for the column.
- Subtract line 3 from line 2. If zero or less, enter -0-. If you entered -0- in both columns, stop; you cannot take the credit (but see Note above)
- 5 Applicable percentage 6 Multiply the amount on line 4 in each column by the applicable percentage

shown on line 5 for that column	6	12,
Health Coverage Tax Credit. If you received an advance (monthly) payme	nt in	any mo
2011, add the amount reported in the box to the left of box 8 of your Form 10)99-H	to the
any amount(a) an line C and enter it have If you received an advance (month	h \ \	a, ,,,,,, a,

any amount(s) on line 6 and enter it here. If you received an advance (monthly) payment in any line 67 (check box d); Form 1040-SS, line 9; or Form 1040-PR, line 9

	Column A January and Feb	ruary	Column B March-Decem	ber
2	12,202		14,919	
3	*		0	
4	12,202		14,919	
5				
6	12,202		14,919	
nt in	any month in			

month not checked on line 1, see the instructions for line 7 for more details. Otherwise, add the amounts on line 6. Enter the result here and on Form 1040, line 71 (check box d); Form 1040NR,

* Data not shown because of the small number of sample returns on which it is based.

Form **8885** (2011)

19,943

For Paperwork Reduction Act Notice, see your tax return instructions.

Health Coverage Tax Credit

201 Attachment Sequence No. 134

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

► Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR

Name of recipient (if both spouses are recipients, complete a separate form for each spouse) Total Forms Filed = 19,943

Recipient's social security number

Note. See the instructions for line 7 if you received advance (monthly) payments and you are only filing Form 8885 to claim the additional credit as reported on your Form 1099-H. You will need to include this amount on line 7.

Before you begin: See Definitions and Special Rules in the instructions.



Do not complete this form if you can be claimed as a dependent on someone else's 2011 tax return.

Complete This Part To See if You Are Eligible To Take This Credit Part I

- Check the boxes below for each month in 2011 that all of the following statements were true on the first day of that month.
 - You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension payee; or you were a qualified family member of an individual who fell under one of the categories listed above when he or she passed away or with whom you finalized a divorce.
 - You and/or your family member(s) were covered by a qualified health insurance plan for which you paid the entire premiums, or your portion of the premiums, directly to your health plan or to "U.S. Treasury-HCTC."
 - You were **not** enrolled in Medicare Part A. B. or C. or you were enrolled in Medicare but your family member(s) qualified for the HCTC.
 - You were **not** enrolled in Medicaid or the Children's Health Insurance Program (CHIP).

March

September

 You were not enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).

April

October

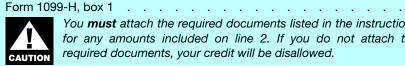
- You were **not** imprisoned under federal, state, or local authority.
- Your employer did not pay 50% or more of the cost of coverage.

February

August

You did not receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

Part	II Health Coverage Tax Credit				
2	Enter in each column the amount paid directly to your health plan for qualified health insurance coverage for the months checked on line 1 that	Column A January and February	/	Column B March-Decemb	er
	are included under the heading for the column (see instructions). Do not include on line 2 any qualified health insurance premiums paid to "U.S.				
	Treasury–HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency Grant. Also, do not include any advance (monthly) payments or reimbursement credits you received as shown on				



7

January

July

You **must** attach the required documents listed in the instructions for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.

- Enter in each column the total amount of any Archer MSA or health savings accounts distributions used to pay for qualified health insurance coverage for the months checked on line 1 that are included under the heading for the column.
- Subtract line 3 from line 2. If zero or less, enter -0-. If you entered -0- in both columns, **stop**; you cannot take the credit (but see **Note** above)
- 5 Applicable percentage 6 Multiply the amount on line 4 in each column by the applicable percentage
 - shown on line 5 for that column Health Coverage Tax Credit. If you received an advance (monthly) payment 2011, add the amount reported in the box to the left of box 8 of your Form 1099

any amount(s) on line 6 and enter it here. If you received an advance (monthly month not checked on line 1, see the instructions for line 7 for more details. Otherwise, add the amounts on line 6. Enter the result here and on Form 1040, line 71 (check box d); Form 1040NR, line 67 (check box d); Form 1040-SS, line 9; or Form 1040-PR, line 9

2	11,888	50,763	
3	*	0	
4 5	11,374	50,763	
5 6	9,100	36,803	
9-H	any month in to the total of ayment in any		

7

June

December

For Paperwork Reduction Act Notice, see your tax return instructions.

May

November

Form **8885** (2011)

53,721

^{*} Data not shown because of the small number of sample returns on which it is based.

Form **8889**

Health Savings Accounts (HSAs)

2011

Attachment Sequence No. **53**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

Attach

► Attach to Form 1040 or Form 1040NR.

► See separate instructions.

Name(s) shown on Form 1040 or Form 1040NR

Total Forms Filed = 4,367,012

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part	HSA Contributions and Deduction. See the instructions before completing this p	art. I	f you are filing j	ointly
	and both you and your spouse each have separate HSAs, complete a separate Part	I for	each spouse.	
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2011 (see instructions)	□ Se	elf-only	nily
2	HSA contributions you made for 2011 (or those made on your behalf), including those made from January 1, 2012, through April 17, 2012, that were for 2011. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	1,068,926	
3	If you were under age 55 at the end of 2011, and on the first day of every month during 2011, you were, or were considered, an eligible individual with the same coverage, enter \$3,050 (\$6,150 for family coverage). All others, see the instructions for the amount to enter	3	3,472,024	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2011 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2011, also include any amount contributed to your spouse's Archer MSAs	4	13,586	
5	Subtract line 4 from line 3. If zero or less, enter -0	5	3,471,827	
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2011, see the instructions for the amount to enter	6	3,402,124	
7	If you were age 55 or older at the end of 2011, married, and you or your spouse had family coverage under an HDHP at any time during 2011, enter your additional contribution amount (see instructions)	7	379,446	
8	Add lines 6 and 7	8	3,406,371	
9 10	Employer contributions made to your HSAs for 2011		, ,	
11	Add lines 9 and 10	11	2,823,276	<u> </u>
12	Subtract line 11 from line 8. If zero or less, enter -0	12	3,180,789	
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25	13	1,019,297	
	Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).			
Part		sepa	arate HSAs, com	plete
110	a separate Part II for each spouse.	110	3,131,289	_
14a	Total distributions you received in 2011 from all HSAs (see instructions)	14a	3,131,209	+-
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were			
	withdrawn by the due date of your return (see instructions)	14b	47,666	
С	Subtract line 14b from line 14a	14c	3,111,689	
15	Unreimbursed qualified medical expenses (see instructions)	15	2,963,024	
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	196,327	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here			
b	Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount	17b	182,927	

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8889**

Health Savings Accounts (HSAs)

► See separate instructions.

OMB No. 1545-0074

2011
Attachment
Sequence No. 53

223

Department of the Treasury
Internal Revenue Service

Name(s) shown on Form 1040 or Form 1040NR

Total Forms Filed = 4,367,012

► Attach to Form 1040 or Form 1040NR.

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶

	re you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contrac			
Part	HSA Contributions and Deduction. See the instructions before completing this p and both you and your spouse each have separate HSAs, complete a separate Part			ointly
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2011 (see instructions)	S∈	elf-only	nily
2	HSA contributions you made for 2011 (or those made on your behalf), including those made from January 1, 2012, through April 17, 2012, that were for 2011. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	3,296,290	
3	If you were under age 55 at the end of 2011, and on the first day of every month during 2011, you were, or were considered, an eligible individual with the same coverage, enter \$3,050 (\$6,150 for family coverage). All others, see the instructions for the amount to enter	3	17,356,456	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2011 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2011, also include any amount contributed to your spouse's Archer MSAs	4	24,107	
5	Subtract line 4 from line 3. If zero or less, enter -0	5	17,338,590	
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2011, see the instructions for the amount to enter	6	16,614,595	
7	If you were age 55 or older at the end of 2011, married, and you or your spouse had family coverage under an HDHP at any time during 2011, enter your additional contribution amount (see instructions)	7	399,778	
8	Add lines 6 and 7	8	17,014,372	
9	Employer contributions made to your HSAs for 2011 9 6,348,336			
10	Qualified HSA funding distributions			
11	Add lines 9 and 10	11	6,437,420	
12	Subtract line 11 from line 8. If zero or less, enter -0	12	11,222,341	
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25	13	3,078,052	
	Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).		0,010,002	
Part		sepa	rate HSAs, com	plete
	a separate Part II for each spouse.			
14a	Total distributions you received in 2011 from all HSAs (see instructions)	14a	7,072,937	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	14b	69,024	
С	Subtract line 14b from line 14a	14c	7,003,913	
	Unreimbursed qualified medical expenses (see instructions)	15	6,791,424	
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	212,489	
	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here	10	,,	
b	Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount	17b	39,506	

224 2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 8889 (2011) Page **2**

Part	III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instrumental completing this part. If you are filing jointly and both you and your spouse each have complete a separate Part III for each spouse.		
18	Qualified HSA distribution	18	8,622
19	Last-month rule	19	*
20	Qualified HSA funding distribution	20	*
21	Total income. Add lines 18, 19, and 20. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	21	11,639
22	Additional tax. Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HDHP" and the amount	22	11,638
			Form 8889 (2011

^{*} Data not shown because of the small number of sample returns on which it is based.

Form 8889 (2011)

Part III

Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

	<u> </u>			
18	Qualified HSA distribution	18	5,922	
19	Last-month rule	19	*	
20	Qualified HSA funding distribution	20	*	
21	Total income. Add lines 18, 19, and 20. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	21	7,710	
22	Additional tax. Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HDHP" and the amount	22	772	

Form **8889** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

Name(s) as shown on return

Domestic Production Activities Deduction

OMB No. 1545-1984

Attachment Sequence No. **143**

► Attach to your tax return. ► See separate instructions.

Sequence No. 1

Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities. 1 Domestic production gross receipts (DPGR) 1 All cache cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 3 Enter deductions and losses allocable to DPGR (see instructions). 4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4 5 Add lines 2 through 4 5 Subtract line 5 from line 1 6 Subtract line 5 from line 1 6 Subtract line 5 from line 1 7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) 8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 8 9 and go to line 10 9 Amount allocated to beneficiaries of the estate or trust (see instructions) 10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), firzer or less, enter -0- here. b Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (a), filzer or less, enter or here. b Qualified production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (ita-exempto reganizations, see instructions) 11 Income limitation (see instructions) 12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22 11 Income limitation (see instructions) 12 Enter the smaller of line 10b or line 12 14a Enter the smaller of line 10b or line 12 15 Reduction for oil-related qualified production activities income. Multiply line 14a by 3% 15 Subtract line 14b from line 18 16 Form W-2 wages (s	ivame	Total Forms Filed = 775,623		Identii	lying number	
2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3		production activities. Enter amounts for all activities in column (b),		vities		
simplified overall method, skip lines 2 and 3 3 Enter deductions and losses allocable to DPGR (see instructions) 4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4 5 Add lines 2 through 4 6 Subtract line 5 from line 1 6 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) 7 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10 9 Amount allocated to beneficiaries of the estate or trust (see instructions) 10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (b), from line 8, column (b), all others, enter amount from line 8, column (b), from line 8, column (a), all others, enter amount from line 8, column (b), from line 8, column (b), all others, enter amount from line 8, column (b), from line 20 11 Income limitation (see instructions): 1 Income limitation (see instructions): 1 Income limitation (see instructions): 1 Income limitation (see instructions): 2 Enter the smaller of line 10b or line 11, If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22 1 Enter the smaller of line 10b or line 11, If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22 1 Enter the smaller of line 10b or line 11, If zero or less, enter -0- here, skip lines 13 through 21, and enter or line 10b or line 11, If zero or less, enter or lone; 1 Subtract line 14b from line 13 1 Enter 9% of line 12 1 Enter the smaller of line 10b or line 11, If zero or less, enter or lone; 1 Subtract line 14b from line 13 1 Form W-2 wages (see instructions) 1 Add lines 16 and 17. Estates and trusts, go to line 19, all others, enter amount from line 18 2 Enter the smaller of line 10 from line 18, all others, enter amount from line 18 2 Est		. , ,	73,610		414,467	
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4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4					260,276	
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Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)					· · · · · · · · · · · · · · · · · · ·	
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20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18			_	19		
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 22 Enter the smaller of line 15 or line 21	21			21	513,950	
23 Domestic production activities deduction from cooperatives. Enter deduction from Form	22	Enter the smaller of line 15 or line 21		22	513,498	
	23					
1099-PATR, box 6				23		
24 Expanded affiliated group allocation (see instructions)	24			24	*	
25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result	25					
here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return 25 637,849		nere and on Form 1040, line 35; Form 1120, line 25; or the applicable line of	your return	25		

 $\label{eq:continuous} \textbf{For Paperwork Reduction Act Notice}, see separate instructions.$

Cat. No. 37712F

Form **8903** (Rev. 12-2010)

^{*} Data not shown because of the small number of sample returns on which it is based.

8903 erm

(Rev. December 2010) Department of the Treasury Internal Revenue Service

Name(s) as shown on return

Domestic Production Activities Deduction

OMB No. 1545-1984

Attachment Sequence No. **143**

► Attach to your tax return. ► See separate instructions.

Identifying number

	Total Forms Filed = 775,623					
	Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.	ities	(b) All activities			
1		1	36,142,762		940,470,913	
2	Allocable cost of goods sold. If you are using the small business					
	' '	2	23,300,407		639,289,305	
3		3	7,166,692		168,947,220	
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4	906,566		52,991,699	
5		5	31,373,664		861,228,224	
	<u> </u>	6	4,769,098		79,242,689	
	Qualified production activities income from estates, trusts, and		4,700,000		10,212,000	
Ī	·	7	2,058,099		49,952,766	
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line	•	2,000,000		.0,002,.00	
		8				
9	Amount allocated to beneficiaries of the estate or trust (see					
	instructions)	9				
10a	Oil-related qualified production activities income. Estates and				·	
	trusts, subtract line 9, column (a), from line 8, column (a), all others,					
	enter amount from line 8, column (a). If zero or less, enter -0- here .	0a	7,544,653			
k	Qualified production activities income. Estates and trusts, subtract					
	line 9, column (b), from line 8, column (b), all others, enter amount					
	from line 8, column (b). If zero or less, enter -0- here, skip lines 11	_			400 040 040	
	<u> </u>	0b			139,343,218	
11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figu	ırad	without the			
	domestic production activities deduction					
	All others. Enter your taxable income figured without the domestic produ		•	11	317,935,051	
	deduction (tax-exempt organizations, see instructions)			•••	011,000,001	
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip li	lines	s 13 through 21,			
	and enter -0- on line 22			12	99,717,775	
13	Enter 9% of line 12			13	8,968,756	
14a	Enter the smaller of line 10a or line 12	4a	4,726,785			
	Reduction for oil-related qualified production activities income. Multiply lin			14b	141,804	
	Subtract line 14b from line 13			15	8,815,260	
	Form W-2 wages (see instructions)			16	125,827,476	
17	Form W-2 wages from estates, trusts, and certain partnerships and S corp					
	(see instructions)			17	84,147,749	
	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 1			18		
19	Amount allocated to beneficiaries of the estate or trust (see instructions) Estates and trusts, subtract line 19 from line 18, all others, enter amount fr		19	200 075 225		
20 21	Form W-2 wage limitation. Enter 50% of line 20	20 21	209,975,225 104,987,736			
22	Enter the smaller of line 15 or line 21		22	8,201,572		
23	Domestic production activities deduction from cooperatives. Enter deduction				0,201,012	
_	1099-PATR, box 6			23	788,389	
24	Expanded affiliated group allocation (see instructions)			24	*	
25	Domestic production activities deduction. Combine lines 22 through 2	24 a	and enter the result			
	here and on Form 1040, line 35; Form 1120, line 25; or the applicable line	of y	our return	25	8,993,936	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

Form **8903** (Rev. 12-2010)

^{*} Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Alternative Motor Vehicle Credit

OMB No. 1545-1998

Department of the Treasury Internal Revenue Service

► See separate instructions. ► Attach to your tax return.

Attachment Sequence No. 152

Name(s) shown on return

Total Forms Filed = 9,422

Identifying number

Note.

- Use this form to claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.

	m the credit for certain other plug-in electric vehicles on For	m 89	936.			
Par						
	separate column for each vehicle. If you need more column		(a) Vehicle 1		(b) Vehic	le 2
use a	dditional Forms 8910 and include the totals on lines 14 and	18.	(4) 10		(13) 1 0 1 11 1	
	.,					
1	Year, make, and model of vehicle	1	8,339		0	
2	Vehicle identification number (see instructions)	2	0		0	
3	Enter date vehicle was placed in service (MM/DD/YYYY)	3	8,095 /		/0 /	<u>′</u>
4	Credit allowable (see instructions for amount to enter)	4				
5	If you are not claiming the plug-in conversion credit,					
	skip lines 5 through 9, enter -0- on line 10, and go to					
	line 11. Otherwise, enter the cost of converting the					
	vehicle to a qualified plug-in electric drive motor vehicle	5	*		0	
6	Section 179 expense deduction (see instructions)	6	0		0	
7	Subtract line 6 from line 5	7	*		0	
8	Multiply line 7 by 10% (.10)	8	*		0	
9	Maximum plug-in conversion credit amount allowable	9				
10	Enter the smaller of line 8 or line 9	10	*		0	
_11	Tentative credit. Add lines 4 and 10	11	8,397		0	
	Next: If you did NOT use your vehicle for business or in			t have	e a credit from a p	artnership or
	S corporation, skip Part II and go to Part III. All others, go					
Par			CIE 	0/		
12	Business/investment use percentage (see instructions)	12		%		
13		13		44	*	
14				14		
15	Alternative motor vehicle credit from partnerships and S co	•		15	0	
16	Business/investment use part of credit. Add lines 14 corporations, report this amount on Schedule K. All of					
				40	*	
Pari	Form 3800, line 1r	<u> </u>		16		
17	If you skipped Part II, enter the amount from line 11. If					
"		17				
18				18	8,397	
19	Enter the amount from Form 1040, line 46, or Form 1040N			19	0,001	
20	Personal credits from Form 1040 or 1040NR (see instruction			20	2,325	
21	Subtract line 20 from line 19. If zero or less, stop . You c			20	2,020	
	part of the credit		·	21	8,416	
22	Personal use part of credit. Enter the smaller of line 18	3 or I	ine 21 here and on Form		-, -	
	1040, line 53 (or Form 1040NR, line 50). Check box c on					
	the space next to that box. If line 21 is smaller than line 18			22	7,391	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

Alternative Motor Vehicle Credit

201

Department of the Treasury Internal Revenue Service

► See separate instructions. ► Attach to your tax return.

Attachment Sequence No. **152**

OMB No. 1545-1998

Name(s) shown on return

Total Forms Filed = 9,422

Identifying number

Note.

- Use this form to claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.

• Cla	m the credit for certain other plug-in electric vehicles on Fo	rm 8	936.			
Par						
	separate column for each vehicle. If you need more colum		(a) Vehicle 1		(b) Vehicle 2	
use a	dditional Forms 8910 and include the totals on lines 14 and	18.	(4) 10		(3) 10010 =	
1	Year, make, and model of vehicle	1				
2	Vehicle identification number (see instructions)	2				
3	Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /		/ /	
4	Credit allowable (see instructions for amount to enter)	4				
5	If you are not claiming the plug-in conversion credit,					
	skip lines 5 through 9, enter -0- on line 10, and go to					
	line 11. Otherwise, enter the cost of converting the					
	vehicle to a qualified plug-in electric drive motor vehicle	5	*		0	
6	Section 179 expense deduction (see instructions)	6	0		0	
7	Subtract line 6 from line 5	7	*		0	
8	Multiply line 7 by 10% (.10)	8	*		0	
9	Maximum plug-in conversion credit amount allowable	9				
10	Enter the smaller of line 8 or line 9	10	*		0	
_11	Tentative credit. Add lines 4 and 10	11	23,622		0	
	Next: If you did NOT use your vehicle for business or in			t hav	e a credit from a partners	ship or
	S corporation, skip Part II and go to Part III. All others, go					
Par		/ehi	cle			
12	Business/investment use percentage (see instructions)	12		%		<u>%</u>
13	Multiply line 11 by line 12	13				
14				14	*	
15	Alternative motor vehicle credit from partnerships and S of			15	0	
16	Business/investment use part of credit. Add lines 14					
	corporations, report this amount on Schedule K. All o					
_	Form 3800, line 1r			16	*	
Part						
17	If you skipped Part II, enter the amount from line 11. If					
	you completed Part II, subtract line 13 from line 11 .	17				
18				18	19,799	
19	Enter the amount from Form 1040, line 46, or Form 1040N			19		
20	Personal credits from Form 1040 or 1040NR (see instruction	,		20	1,827	
21	Subtract line 20 from line 19. If zero or less, stop . You o		•			
	part of the credit			21	191,746	
22	Personal use part of credit. Enter the smaller of line 18					
	1040, line 53 (or Form 1040NR, line 50). Check box c or					
	the space next to that box. If line 21 is smaller than line 18	s, see	e instructions	22	14,252	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

.... **8911**

Alternative Fuel Vehicle Refueling Property Credit

► Attach to your tax return.

OMB No. 1545-1981

2011
Attachment
Sequence No. 151

Department of the Treasury Internal Revenue Service Name(s) shown on return

Identifying number Total Forms Filed = 9,165 Part I **Total Cost of Refueling Property** Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions) . . . 1 2,611 Credit for Business/Investment Use Part of Refueling Property 2 Business/investment use part (see instructions) 2 3 Section 179 expense deduction (see instructions) 3 4 4 5 5 Maximum business/investment use part of credit (see instructions) 6 6 7 7 8 Alternative fuel vehicle refueling property credit from partnerships and S corporations. . . . 8 Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1s . . . 1,196 **Credit for Personal Use Part of Refueling Property** 10 Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a 10 11 11 12 12 Maximum personal use part of credit (see instructions) Enter the **smaller** of line 11 or line 12 13 3.457 13 14 Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42). • Other filers. Enter the regular tax before credits from your return. 14 15 Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: а 15a Personal credits from Form 1040 or 1040NR (see instructions) . 15b Non-business qualified electric vehicle credit from Form 8834, line 30 15c 15d 5,751 Net regular tax. Subtract line 15d from line 14. If zero or less, stop here; do not file this form 16 unless you are claiming a credit on line 9 16 8,150 17 Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. 17 • Other filers. Enter the tentative minimum tax from your alternative minimum tax 4,043 form or schedule. 18 Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are 18 7.703 19 Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller 19 For Paperwork Reduction Act Notice, see instructions. Form **8911** (2011) Cat. No. 37721Q

^{*} Data not shown because of the small number of sample returns on which it is based.

8911 Form

Alternative Fuel Vehicle Refueling Property Credit

► Attach to your tax return.

OMB No. 1545-1981

2011
Attachment
Sequence No. 151

Department of the Treasury Internal Revenue Service

Name(s) shown on return Identifying number Total Forms Filed = 9,165 Part I **Total Cost of Refueling Property** Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions) 1 8,978 Credit for Business/Investment Use Part of Refueling Property 2 Business/investment use part (see instructions) 2 3 3 4 4 5 5 Maximum business/investment use part of credit (see instructions) 6 6 7 7 8 Alternative fuel vehicle refueling property credit from partnerships and S corporations. . . . 8 Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, 9 report this amount on Schedule K. All others, report this amount on Form 3800, line 1s 9 2,994 **Credit for Personal Use Part of Refueling Property** 10 Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a 10 11 11 12 12 13 4.191 13 14 Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42). • Other filers. Enter the regular tax before credits from your return. 14 15 Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: а 15a Personal credits from Form 1040 or 1040NR (see instructions) . 15b 15c Non-business qualified electric vehicle credit from Form 8834, line 30 15d 5,025 Net regular tax. Subtract line 15d from line 14. If zero or less, stop here; do not file this form 16 16 130,592 17 Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. 17 • Other filers. Enter the tentative minimum tax from your alternative minimum tax 109,785 form or schedule. 18 Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are 18 25.788 19 Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2011)

2,601

19

^{*} Data not shown because of the small number of sample returns on which it is based.

Department of the Treasury Internal Revenue Service

Tuition and Fees Deduction

See Instructions. Attach to Form 1040 or Form 1040A. OMB No. 1545-0074 Attachment

Sequence No. 60

Name(s) shown on return Total Forms Filed = 1.944.003

same student for the same tax year.

Your social security number

Before you begin:

✓ To see if you qualify for this deduction, see Who Can Take the Deduction in the instructions below.

You cannot take both an education credit from Form 8863 and the tuition and fees deduction from this form for the

✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040. line 36. See the 2011 Form 1040 instructions for line 36.

		1040, line 30. See the 2011 Form 1040 instructions for line 30.			
1	(a) Student's name (as shown on page 1 of your tax return) (b) Student's social secun number (as shown on page 1 of your tax return) First name Last name 1 of your tax return)			(c) Qualified expenses (see instructions)	
		Student 1 SSN = 1,936,671		1,936,671	
		Student 2 SSN = 62,236		62,236	
		Student 3 SSN = 5,746		5,746	
2	Add the amounts on	n line 1, column (c), and enter the total . Student 4 SSN = * Student 4	exp = * 2	1,936,671	
3 4	• Form 1040, lines 2 entered on the dotte	23 through 33, plus any write-in adjustments and line next to Form 1040, line 36, or			
5	Subtract line 4 from	16 through 18		1,939,914	
	*If you are filing For see Effect of the Am 6, to figure the amou				
6	Tuition and fees defiling jointly)?	eduction. Is the amount on line 5 more than \$65,000 (\$130,000 if r	married		
	Yes. Enter the sr	maller of line 2, or \$2,000.	6	1,932,137	
	No. Enter the sr	maller of line 2, or \$4,000.	<u> </u>		
	Also enter this amo	unt on Form 1040, line 34, or Form 1040A, line 19.			

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Future developments. The IRS has created a page on IRS.gov for information about Form 8917, at www.irs.gov/form8917. Information about any future developments affecting Form 8917 (such as legislation enacted after we release it) will be posted on that page.

General Instructions

Purpose of Form

Use Form 8917 to figure and take the deduction for tuition and fees expenses paid in 2011.

This deduction is based on qualified education expenses paid to an eligible postsecondary educational institution. See What Expenses Qualify, later, for more information.



You may be able to take the American opportunity credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. See Form 8863, Education Credits, and Pub. 970, Tax Benefits for Education, for more

information about these credits.

Who Can Take the Deduction

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2011 for academic periods beginning in 2011 and those beginning in the first 3 months of 2012.



Qualified education expenses must be reduced by any expenses paid directly or indirectly using tax-free educational assistance. See Adjusted qualified education expenses, later.

Generally, in order to claim the deduction for qualified education expenses for a dependent, you must have paid the expenses in 2011 and must claim an exemption for the student as a dependent on your 2011 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You cannot claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than \$80,000 (\$160,000 if filing a joint return).
- You were a nonresident alien for any part of the year and did not elect to be treated as a resident alien for tax purposes. More information on nonresident aliens can be found in Pub. 519, U.S. Tax Guide for Aliens.
- You or anyone else claims an American opportunity or lifetime learning credit (Form 8863) in 2011 with respect to expenses of the student for whom the qualified education expenses were paid. However, a state tax credit will not disqualify you from claiming a tuition and fees deduction.

Form **8917** (2011)

Tuition and Fees Deduction

OMB No. 1545-0074

Attachment Sequence No. 60

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

See Instructions.
Attach to Form 1040 or Form 1040A.

Total Forms Filed = 1.944.003

Your social security number



You cannot take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year.

Before you begin:

- ✓ To see if you qualify for this deduction, see Who Can Take the Deduction in the instructions below.
- ✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2011 Form 1040 instructions for line 36.

1	(a) Student's name (as shown on page 1 of your tax return) (b) Student's social s number (as shown or 1 of your tax return) Last name 1 of your tax return	page	(c) Qualified expenses (see instructions)	
			10,984,840	
			265,772	
			22,046	
2	Add the amounts on line 1, column (c), and enter the total Student 4 expenses = .* .	2	11,272,659	
3 4	Enter the amount from Form 1040, line 22, or Form 1040A, line 15 Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or			
5	• Form 1040A, lines 16 through 18		117,743,467	
	*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rice see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapte 6, to figure the amount to enter on line 5.			
6	Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if marriefiling jointly)?	d		
	Yes. Enter the smaller of line 2, or \$2,000.	6	4,309,625	
	No. Enter the smaller of line 2, or \$4,000.			
	Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.			

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Future developments. The IRS has created a page on IRS.gov for information about Form 8917, at *www.irs.gov/form8917*. Information about any future developments affecting Form 8917 (such as legislation enacted after we release it) will be posted on that page.

General Instructions

Purpose of Form

Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid in 2011.**

This deduction is based on qualified education expenses paid to an eligible postsecondary educational institution. See *What Expenses Qualify*, later, for more information.



You may be able to take the American opportunity credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. See Form 8863, Education Credits, and Pub. 970, Tax Benefits for Education, for more

information about these credits.

Who Can Take the Deduction

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2011 for academic periods beginning in 2011 and those beginning in the first 3 months of 2012.



Qualified education expenses must be reduced by any expenses paid directly or indirectly using tax-free educational assistance. See Adjusted qualified education expenses. later.

Generally, in order to claim the deduction for qualified education expenses for a dependent, you must have paid the expenses in 2011 and must claim an exemption for the student as a dependent on your 2011 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You **cannot** claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than \$80,000 (\$160,000 if filing a joint return).
- You were a nonresident alien for any part of the year and did not elect to be treated as a resident alien for tax purposes. More information on nonresident aliens can be found in Pub. 519, U.S. Tax Guide for Aliens.
- You or anyone else claims an American opportunity or lifetime learning credit (Form 8863) in 2011 with respect to expenses of the student for whom the qualified education expenses were paid. However, a state tax credit will not disqualify you from claiming a tuition and fees deduction.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Tentative Credit

Use a separate column for each vehicle. If you need more columns,

Qualified Plug-in Electric Drive Motor Vehicle Credit

► Attach to your tax return.

OMB No. 1545-2137 Attachment Sequence No. **125**

Department of the Treasury Internal Revenue Service Name(s) shown on return

Total Forms Filed = 15,008

Identifying number

Note.

- Use this form to claim the credit for certain plug-in electric vehicles (other than two- or three-wheeled or low-speed four-wheeled
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

	separate column for each vehicle. If you need more column dditional Forms 8936 and include the totals on lines 7 and 1		(a) Vehicle 1		(b) Vehicle 2	
1	Year, make, and model of vehicle	1				
2	Vehicle identification number (see instructions)	2				
3	Enter date vehicle was placed in service (MM/DD/YYYY)	3				
4	Tentative credit (see instructions for amount to enter)	4				
	ext: If you did NOT use your vehicle for business or investment corporation, skip Part II and go to Part III. All others, go to Part		poses and did not have a cr	edit fr	om a partnership or	
Part	II Credit for Business/Investment Use Part of V	ehic	cle			
5	Business/investment use percentage (see instructions)	5		%		%
6	Multiply line 4 by line 5	6				
7	Add columns (a) and (b) on line 6			7	*	
8	Qualified plug-in electric drive motor vehicle credit corporations			8	33	
9	Business/investment use part of credit. Add lines 7 corporations, report this amount on Schedule K. All others 3800, line 1y	s, rep	oort this amount on Form	9	1,223	
Part						
10	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4	10				
11	Add columns (a) and (b) on line 10			11	12,358	
12	Enter the amount from Form 1040, line 46, or Form 1040NI	R, lir	ne 44	12		
13	Personal credits from Form 1040 or 1040NR (see instruction	ons)		13	5,549	
14	Subtract line 13 from line 12			14	14,892	
15	Personal use part of credit. Enter the smaller of line 11 1040, line 53, or Form 1040NR, line 50. Check box c on the space next to that box. If line 14 is smaller than line 11,	that	line and enter "8936" in	15	12,248	

For Paperwork Reduction Act Notice, see instructions.

Form **8936** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8936**

Qualified Plug-in Electric Drive Motor Vehicle Credit

► Attach to your tax return.

OMB No. 1545-2137

2011

Attachment
Sequence No. 125

235

Department of the Treasury Internal Revenue Service Name(s) shown on return Attach to your tax retu

Total	Forms	Filed	= 15	008
i Otai	1 011110	, , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10	,000

Identifying number

Note.

- Use this form to claim the credit for certain plug-in electric vehicles (other than two- or three-wheeled or low-speed four-wheeled vehicles).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

0.0.	une ereant les eertaurs auternaurs meter termetee et plag in			. •			
Par	Tentative Credit						
	separate column for each vehicle. If you need more colum dditional Forms 8936 and include the totals on lines 7 and 7		(a) Vehicle 1		(b) Vehicle 2		
1	Year, make, and model of vehicle	1					
2	Vehicle identification number (see instructions)	2					
3	Enter date vehicle was placed in service (MM/DD/YYYY)	3					
4	Tentative credit (see instructions for amount to enter)	4					
	Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.						

Pari	Credit for Business/Investment Use Part of Vehicle				
Fall	Credit for Business/investment Ose Part of Venicle				
5	Business/investment use percentage (see instructions) 5	-	%		%
6	Multiply line 4 by line 5				
7	Add columns (a) and (b) on line 6	7	,	*	
8	Qualified plug-in electric drive motor vehicle credit from partnerships corporations		3	191	
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships corporations, report this amount on Schedule K. All others, report this amount of 3800, line 1y	n Form)	3,753	
Part	Credit for Personal Use Part of Vehicle				
10	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4				
11	Add columns (a) and (b) on line 10	1	1	76,918	
12	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	1	2		
13	Personal credits from Form 1040 or 1040NR (see instructions)	1	3	28,039	
14	Subtract line 13 from line 12	1	4	936,048	
15	Personal use part of credit. Enter the smaller of line 11 or line 14 here and o 1040, line 53, or Form 1040NR, line 50. Check box c on that line and enter "8 the space next to that box. If line 14 is smaller than line 11, see instructions	936" in	5	76,262	
				_ 000	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37751E

Form **8936** (2011)

^{*} Data not shown because of the small number of sample returns on which it is based.

Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

Department of the Treasury Internal Revenue Service

► Information about Form 8941 and its instructions is available at www.irs.gov/form8941.

► Attach to your tax return.

Attachment Sequence No. **63**

Name(s	Total Forms Filed = 112,538	Identi	fying number	
1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1		
2	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2		
3	Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3		
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)	4	29,339	
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions)		00.444	
6	(see instructions)	5 6	29,141	
6 7	Multiply line 6 by the applicable percentage:		29,141	
-	• Tax-exempt small employers, multiply line 6 by 25% (.25)			
	• All other small employers, multiply line 6 by 35% (.35)	7	29,141	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	29,141	
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	29,107	
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	*	
11	Subtract line 10 from line 4. If zero or less, enter -0	11	29,339	
12	Enter the smaller of line 9 or line 11	12	29,107	
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	10		
14	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13	13		
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	74,205	
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	16	102,792	
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17		
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18		
19	Enter the amount you paid in 2011 for taxes considered payroll taxes for purposes of this credit (see instructions)	19		
20	Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f	20		
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For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2011)

NOTE: For Tax Year 2010, all taxpayers, individuals and business, were required to complete and file Form 8941 to calculate for the Credit for Small Employer Health Insurance Premiums and then claim the credit on Form 3800. For Tax Year 2011 and beyond, individual taxpayers only receiving a credit through a flow-through entity (shareholders through a 1120-S or partners through a 1065) are not required to complete and file Form 8941 to claim the tax credit. These partners and shareholders can report and claim their credit on the Form 3800.

^{*} Data not shown because of the small number of sample returns on which it is based.

Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

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Department of the Treasury Internal Revenue Service ► Information about Form 8941 and its instructions is available at www.irs.gov/form8941.

► Attach to your tax return.

Attachment Sequence No. **63**

Name(s	Total Forms Filed = 112,538	Iden	tifying number	
1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1		
2	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2		
3	Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3		
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)	4	391,116	
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions)	5	503,499	
6	Enter the smaller of line 4 or line 5	6	359,468	
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	7	125,810	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	121,752	
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	80,047	
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	*	
11	Subtract line 10 from line 4. If zero or less, enter -0	11	389,268	
12	Enter the smaller of line 9 or line 11	12	79,935	<u></u>
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	13		
14	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13	14		
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	106,836	
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	16	186,771	
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17		
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18		
19	Enter the amount you paid in 2011 for taxes considered payroll taxes for purposes of this credit (see instructions)	19		
20	Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f	20		
			- 004	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2011)

NOTE: For Tax Year 2010, all taxpayers, individuals and business, were required to complete and file Form 8941 to calculate for the Credit for Small Employer Health Insurance Premiums and then claim the credit on Form 3800. For Tax Year 2011 and beyond, individual taxpayers only receiving a credit through a flow-through entity (shareholders through a 1120-S or partners through a 1065) are not required to complete and file Form 8941 to claim the tax credit. These partners and shareholders can report and claim their credit on the Form 3800.

^{*} Data not shown because of the small number of sample returns on which it is based.